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TOWN OF LITCHFIELD
NEW HAMPSHIRE



Annual Reports

Year ending December 31, 2016

also

Annual Report of the School District

Year ending 2016

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TOWN OFFICIALS

BOARD OF SELECTMEN

Frank Byron, Chairman-2017

Kevin Bourque – 2019
Steve Perry – 2018

Brent Lemire – 2017
John Brunelle – 2019

TOWN ADMINISTRATOR

Troy Brown

Finance Manager/Human Resources

Karen White

DIRECTOR OF LIBRARY SERVICES
Vicki L. Varick

POLICE CHIEF
Joseph O'Brion

CODE ENFORCEMENT
Kevin Lynch

TRANSFER STATION
David Mellen

TOWN CLERK/TAXCOLLECTOR
Theresa L. Briand – 2017

ZONING BOARD OF ADJUSTMENT

Richard Riley Jr. (Chair) -2019
Laura Gandia (Vice) – 2018
Albert Guilbeault – 2019
John R. Devereaux– 2017
John Regan – 2017
Eric Cushing – 2017
Thomas Cooney-2018
Gregory Lepine(Alt) - 2018

BUDGET COMMITTEE

Cynthia Couture (Chair) -2019
Kerry Douglas (Vice) – 2017
Andrew Cutter – 2017
Dennis Miller – 2017
Chris Pascucci – 2017
Jennifer Bourque – 2018
Robert Keating - 2018
Brian Bourque - School Rep.
Kevin Bourque -(BOS Rep)
Michelle Flynn – (Secretary)

DEPUTY TOWN CLERK/TAX COLLECTOR

Patricia A. Textor – 2017

MODERATOR

John Regan – 2018

ASSISTANT MODERATOR

Philip M. Reed – 2018

ROAD AGENT

Jack Pinciaro – 2017

FIRE CHIEF

Frank Fraitzl – 2018

FOREST FIRE WARDEN

Frank Fraitzl - 2018

TREASURER

Sharon Harding Reed – 2017

DEPUTY TREASURER

Debra Hogencamp – 2017

CHECKLIST SUPERVISORS

Shirley Reed – 2018
Joan McKibben – 2020
Robert Redding – 2022

CABLE ADVISORY COMMITTEE

Dissolved by BOS
Resolution 2016-01
June 27, 2016

HEALTH OFFICER

Kevin Lynch – 12/29/2018

PLANNING BOARD

Thomas Young (Chair) – 2018
Matt Shoemaker(Vice) – 2018
Russell Blanchette– 2017
Michael Croteau– 2017
Kim Queenan – 2019
David Samuel – 2019
Steve Perry – (BOS Rep)
Tyler Perrin (Alt) – 2019
Joe Blanchette (Alt) – 2019

TRUSTEES OF TRUST FUND

Steven P. Calawa – 2018
Michael Falzone – 2019
John Poulos Jr. – 2017

CEMETERY TRUSTEES

Steven P. Calawa – 2018
Warren W. Adams – 2019
Jody Fraser – 2017

MOSQUITO DISTRICT COMMISSION

John Latsha (Chair) - 2019
Alfred Raccio - 2017

NH STATE LIBRARY

APR 04 2017

CONCORD, NH

RECREATION COMMISSION

John Bryant (Chair) – 2017
Keith Buxton – 2018
Colleen Gamache – 2018
Elizabeth Darling – 2019
Andrew Collins (Vice) – 2019
Sandra Vance – 2017
Jessica Philbrick – 2017
Michael Boschi - 2019
John Brunelle-(BOS Rep)

LIBRARY TRUSTEES

Christine McKim (Chair) – 2017
Gail Musco (Vice) – 2018
Peggy Drew (Secretary) – 2017
Sheila Huston – 2019
Cecile Bonvouloir – 2019

CONSERVATION COMMISSION

Thomas Levesque (Chair)-2017
Joan McKibben (Vice) – 2017
Sharon Jones (Secretary)–2019
Roger St. Laurent Jr. – 2019
Richard Husband – 2018
Marion Godzik – 2018
Michael Croteau – 2017
Brent Lemire-(BOS Rep)

2016 TOWN OFFICERS AND EMPLOYEE REGULAR EARNINGS			
SELECTMEN'S OFFICE		Pinciaro, Nancy L.	611.20
Byron, Frank A	1,200.00	Regan, Daniel	66.85
Lemire, Brent	1,200.00	Regan, Patricia	508.55
Steve Perry	1,200.00	Total Voter Registration & Elections	\$6,078.09
John Brunelle	1,200.00		
Bourque, Kevin	1,200.00		
Brown, Troy	91,000.00	Falzone, Michael	87.96
White, Karen	69,374.00	Poulos Jr., John	87.96
Baril, Donna	37,842.05	Total Trustees of Trust Funds	\$175.92
Arnold, Kerri	38,970.96		
Total Selectmen's Office	\$243,187.01	CUSTODIANS & GROUNDSKEEPERS	
		Arria, Ben	896.76
TOWN CLERK/TAX COLLECTOR'S		Pilon, Gerald F	10,804.73
OFFICE		Total Custodians & Groundskeepers	\$11,701.49
Briand, Theresa L.	70,862.00		
Textor, Patricia A.	48,299.28		
Croteau, Claire L.	31,915.92	POLICE DEPARTMENT	
Total Town Clerk/Tax Collectors Office	\$151,077.20	<i>Does not include Special Detail</i>	
		<i>Includes uniform allowance</i>	
		O'Brion Jr., Joseph E.	100,480.00
INFORMATION TECHNOLOGY		Donnelly, David	113,588.97
Brunelle, John	12,000.00	Brown, Anthony P.	66,271.96
	\$12,000.00	Gott, Gary L.	85,035.37
TOWN TREASURER		Hartley III, Russell	88,628.19
Harding-Reed, Sharon	7,000.00	Ivas III, George	68,814.81
Hogencamp, Debra (<i>inc. minute taker</i>)	4,210.42	Lang, Rachael	68,979.85
Total Treasurer	\$11,210.42	O'Donaghue, Timothy	90,098.62
		Sargent, Ben	95,914.85
VOTER REGISTRATION & ELECTIONS		Savage, Heath H.	80,809.24
Redding, Robert M.	328.24	Tessier Jr., Dennis	76,771.90
Reed, Shirley-Ann	328.24	Bennett, Robert D.	15,385.18
McKibben, Joan	328.24	Corl, Michael T.	39,296.64
Regan, John G	811.20	Harris, Steve P.	701.24
Reed, Philip M.	455.00	Bessette, Carol A.	46,385.22
Arnold, Kerri	21.48	Diviny, Paul J.	25,783.81
Briand, Leo	152.80	Boda Jr., Robert	9,147.61
Coughlin III, John	78.79	Lemieux, Kayleigh	10,764.22
Coughlin, Donna	319.92	Baril, Andrea	39,111.95
Dorrough, Lee	19.10	Total Police Department	\$1,121,969.63
Gagnon, David	57.30		
Gagnon, Rebecca	155.19	CABLE PEG OPERATORS	
Gandia, Laura	296.05	Blanchette, Russell	3,544.20
Guerrette, Patricia	121.76	Curtin, John	1,062.00
Harding Reed, Sharon	179.06	Dimambro, Anthony	5,683.20
Hogencamp, Debra	594.49	Fay Jr., Robert	7,020.00
Jones, Sharon	615.98	Lepore, Matthew	228.00
Pinciaro, Chad	28.65	Total Cable Peg Operators	\$17,537.40

FIRE DEPARTMENT		PLANNING BOARD	
<i>Does not include Special Detail</i>		McKibben, Joan A.	22,801.18
Fraitzl, Frank X.	49,402.18	Total Planning Board	\$22,801.18
Nicoll, Douglas M.	83,154.67		
Rea Jr., James E.	9,193.68	BUILDING DEPARTMENT/HEALTH	
Kelly, Paul	34,137.50	Lynch, Kevin A	69,801.73
Adams, Warren W.	457.88	Gilcreast Jr., John	649.60
Anderson, Joshua	1,372.01	Total Building Department	\$70,451.33
Bavaro, James	1,801.63		
Baxley, Jeffrey	1,400.48	HIGHWAY DEPARTMENT	
Bourque, Kevin C.	796.72	Pinciaro, John	74,958.48
Cartier, Craig	2,199.38	Blunden, Leslie W.	22,043.00
Corleto, Robert	82.50	Lesperance, Kevin J	5,684.35
Desmond Jr., Robert	8,405.00	Morgan, Jacob	6,185.93
DiFranza, Ryan	1,641.51	Total Highway Department	\$108,871.76
Dube, Steven W	4,686.99		
Earle, Derek	3,215.33	SOLID WASTE DISPOSAL	
Fecteau, Corey J	10,558.17	Mellen, David L.	66,399.56
Glancy, Edward C.	12,520.15	Worster, David E.	31,390.44
Grandmaison, James	1,000.88	Minervini, Derek	1,316.77
Hubbard, Jason	1,905.20	Daileanes, Nicholas	3,255.75
Kelly, Patrick	3,571.51	Beebie, Russell	5,737.36
Kimball, Brian S	4,301.30	Briggs, James D.	4,330.77
Lacombe, Cody	7,612.46	Ordway, Jason	7,473.76
Lemay, Mark T.	5,306.85	dePontbriand, Bryan	9,627.30
Matthews, Daniel	1,764.25	Walsh, David	4,934.28
McLavey, Andrew	3,237.85	Total Solid Waste Disposal	\$134,465.99
Miller, Seth L	8,382.17		
Newell, Jeffrey A.	6,487.02	ANIMAL CONTROL OFFICER	
Patten, Christopher	5,755.37	<i>(includes mileage allowance)</i>	
Patti, Christopher	790.13	Pilon, Gerald F.	13,140.60
Perault, Nicholas W	16.23	Total Animal Control Officer	\$13,140.60
Raccio, Daniel	2,064.60		
Ricard, Jason	3,507.30	LIBRARY	
Richardson, Timothy	140.75	Varick, Vicki L.	54,061.45
Rumrill, Larry O.	2,875.72	Allen, Ada	4,281.26
Schofield, Brian	5,860.74	Antosca, Kerri A	3,212.22
Schofield, Christopher	5,747.92	Briggs, Jeffrey	1,568.63
Smith, Kelly P.	2,295.93	Dexter, Chloe	893.62
Thomas, Cory	4,214.00	Hidalgo, Harrison	570.61
Thomas, Ernest	1,580.26	Lantagne, Lauren K	1,542.52
Travis Jr., John F.	5,866.34	Pace, Carrie-Anne	35,299.88
Total Fire Department	\$309,310.56	Paquette, Helena	4,859.88
		Richardson, Lynn	17,333.12
		Robinson, Alexandra	36,482.23
TOTAL WAGES FOR TOWN	\$2,394,084.00	Total Library	\$160,105.42

SELECTMEN'S ANNUAL REPORT

To our fellow residents,

For our town, 2016 started as what looked to be a relatively quiet year following the news that the Kinder Morgan Pipeline, slated to cut our community in half, having been withdrawn from Federal consideration. In March, the Board of Selectmen received news of the potential groundwater contamination from Perfluorooctanoic acid (PFOA) generated by a manufacturing facility located across the Merrimack River in Merrimack. As the year moved on, new information became available that showed the extent of the contamination. Homes located in the extreme northern part of town were left without potable water requiring the town services and NH Department of Environmental Services (NHDES) to mobilize and provide drinking water to the impacted residents. As the year moved on the extent of the contamination grew as NHDES continued sampling the well water in an expanding circle centered on the Corning Road - Charles Bancroft Highway intersection.

Following the discovery of over 300 homes impacted by the contamination, Pennichuck Corporation contacted the Board of Selectmen to begin the expansion of the public water system to provide a permanent solution to those residents left without water. The Board of Selectmen along with the town's Road Agent, Fire Chief and department, Police Chief and department, Code Enforcement Officer and many town employees and volunteers all worked closely with Pennichuck to remove barriers and facilitate the construction effort. At the end of 2016, approximately 100 homes were provided with a connection to the expanded water system. It's expected that the system expansion will be completed in 2017.

The Board of Selectmen wishes to thank the dedicated employees that support our community. The town is fortunate to have both a strong Police and Fire department. These groups dedicate their time and personal safety towards protecting Litchfield's citizens. The Board of Selectmen also wishes to thank the numerous employees and volunteers who make this town work. Without the support of these individuals our town could not function.

Respectfully Submitted,
Frank Byron, Chairman

TOWN ADMINISTRATOR

It is privilege to submit my second annual report to the citizens of Litchfield, New Hampshire. 2016 was a busy year filled with many challenges and successes.

A few days following the March Town Elections, I was notified by New Hampshire Department of Environmental Services that groundwater in the northern part of Litchfield could be contaminated with Perfluorooctanoic Acid (PFOA) from the Saint-Gobain Performance Plastics facility in Merrimack, New Hampshire. In coordination, the Board of Selectmen and the New Hampshire Department of Environmental Services immediately scheduled an informational meeting at the Litchfield Middle School on March 24, 2016 to discuss recent test results related to the investigation of (PFOA) found in Litchfield wells located north of St. Francis Way off Route 3A. It was amazing to witness all town departments; Highway Department, Fire Department, Police Department, Solid Waste Department, Health Department, School Department, Town Hall Staff, Litchfield Community Television volunteers/staff and even our Town Moderator jump into action to deliver bottled water to homeowners, answer citizens questions, and coordinate additional informational meetings with New Hampshire Department of Environmental Services and Pennichuck Water Works employees. As you know, everyone continued to work to expedite the installation of new water lines to all the impacted homes. Although work was not completed in 2016, construction should be completed this summer and final pavement applied in late fall. As Town Administrator, I will continue to work with the Board of Selectmen, special Legal Counsel, Town Departments, New Hampshire Department of Environmental Services and Pennichuck Water Works until this matter is resolved.

In regards to another major environmental issue that posed to threaten the safety and quality of life for many Litchfield residents, it was great to learn in April that Kinder Morgan, after more than a year of discussions and multiple route proposals, decided to suspend the Northeast Energy Direct natural gas pipeline project. Although the project has been withdrawn, it is important to monitor this project and be prepared to respond in the best interest of the community if it is proposed again.

In closing, I would like to thank the Board of Selectmen, board and committee members and our employees for their continued dedication and commitment to making Litchfield one of the best communities in the state of New Hampshire to live and raise a family. Please do not hesitate to contact me with your concerns or questions by email Tbrown@Litchfieldnh.gov, phone 603-424-4046 ext 1250, or stop by my office anytime.

Sincerely,

Troy Brown
Town Administrator

Election/Ballot Voting Results
Town of Litchfield
March 8, 2016

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on January 30, 2016 at 10:00 a.m. for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV.

You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 8, 2016 at 7:00 in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ELECTION OF OFFICERS

ARTICLE 1:

2 Boards of Selectmen

John Brunelle	844 - Elected
Kevin Bourque	763 - Elected

2 Budget Committee Members

Cynthia Couture	514 - Elected
Paul B. Mallory	319
Shana Dodge	327
Jennifer Bourque	428 - Elected
Andrew Cutter	339

1 Checklist Supervisor

Robert Redding	896 - Elected
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1 Cemetery Trustee

Warren Adams	923 - Elected
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1 Trustee of Trust Funds

Michael Falzone	882 - Elected
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2 Library Trustees

Cecile Bonvouloir	906 - Elected
Michaela Huston	24 - Elected

Article 2 – Sign Ordinance

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1500, Sign Ordinance to comply with the recent Reed v. Town of Gilbert, AZ Supreme Court decision clarifying the right to free speech and content based signs. Proposed amendments delete all provisions relevant to real estate, development, property sales, and agricultural “you pick” signs as they are considered content based and invalid under the recent decision. Section 1503.02 relative to Residential District Home Occupation signs is proposed to be amended to allow signs for all property owners in the Residential District, not just occupations. Additionally, a new provision is proposed to allow for Temporary Signs to be placed for 30 days without approval or a permit. A definition of “temporary signs” is proposed to be added to Section 200, Definitions.

This amendment has Planning Board Approval.

Yes 867 No 246

Article 3 – Setbacks of sheds and structures on Albuquerque Ave

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 502.03 of the Residential District to allow sheds less than or equal to 192 square feet to be setback a minimum of 10 feet from the side and rear lot lines. Further, to reduce the building or structures set back from Albuquerque Avenue from 75 feet to 50 feet, consistent with the setback required for all other public rights of way.

This Amendment has Planning Board Approval

Yes 840 No 289

Article 4 – Table of Dimensional Standards

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend the Zoning Ordinance to relocate all dimensional standards (frontage, setbacks and lot size) to a new single table of dimensional requirements in section 300. Delete all relocated content from Sections 500 – 1000. There are no proposed changes to the dimensional requirements currently in effect with exception of those within the Residential District. The Residential District side and rear setbacks for sheds less than or equal to 192 square feet is proposed to be reduced from 20 to 10 feet and the setback on Albuquerque Ave for all buildings and structures is proposed to be reduced from 75 to 50 feet. Also, within the proposed Residential District, uses other than single family residential and two-family residential are proposed to have a minimum of 150 feet of frontage and 1 minimum contiguous acre of dry land to be consistent with the requirements for single family residential in the same district.

This amendment has Planning Board Approval

Yes 813 No 274

Article 5 – Definitions and Aquifer Protection District

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 200, Definitions to remove site deatures such as fences and retaining walls from the definition of "structure" and add a definition of "public right of way". Public right of Way means Class I – Class VI highways as defined in NH RSA 229, or streets shown on subdivision and/or site plan plats approved by the Litchfield Planning Board. Amend Section 1252.00 of the Aquifer Protection District to correct the source citation for the original Aquifer Delineation Study.

This Amendment has Planning Board Approval

Yes 836 No 244

Article 6 – 2016 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$5,425,953. Should this article be defeated, the default budget shall be \$5,359,917 which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law: or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only. Estimated 2016 tax rate increase is \$0.17.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Neither Recommended nor not Recommended by the Budget Committee (Vote: 4-4-0)

Yes 524 No 597

Article 7 – Police Contract

To see if the Town will vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State, County and Municipal employees which provides for the following increase in wages and benefits at the current staffing level and further to raise and appropriate the sum of \$18,329 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Estimated 2016 tax rate impact \$0.02.

2016 - \$18,329.00, 2017 - \$14,623.00 (estimated), 2018 - \$12,659.00 (estimated)

Recommended by the Board of Selectmen (Vote: 4-1-0)

Recommended by the Budget Committee (Vote: 8-0-0)

Yes 882 No 260

Article 8 – Firefighter Paramedic Training

To see if the Town will vote to raise and appropriate the sum of \$37,600 for expenses associated with training one (1) full time firefighter as a paramedic. This sum is to come from the unassigned fund balance and no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until training is completed or by December 31, 2019, whichever is sooner. Estimated tax rate impact: \$0.00

Recommended by the Board of Selectmen (Vote: 4-0-1)

Recommended by the Budget Committee (Vote: 8-1-0)

Yes 979 No 163

Article 9 – Second Year of Town Non Union Wage Plan Implementation

To see if the Town will vote to endorse the second year of a three year salary adjustment implementation plan to bring Town employee salaries in line with the non-union employee wage plan, as approved by the Board of Selectmen in 2013.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Yes 818 No 311

Article 10 – First Year of Library Non Union Wage Plan Implementation

To see if the Town will vote to raise and appropriate the sum of \$10,648.00 to fund salary adjustments to bring Library employee salaries in line with the non-union employee wage plan, as approved by the Library Board of Trustees in 2015. This article represents the first year of a three year implementation plan. Estimated 2016 tax rate impact: \$0.01

Recommended by the Board of Selectmen (Vote: 5-0-0)

Recommended by the Budget Committee (Vote: 6-2-0)

Yes 795 No 342

Article 11 – Town earned time accrual Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of \$60,000 to be placed in the Earned Time Accrual Expendable Trust Fund as previously established. This sum is to come from the unassigned fund balance and not amount to be raised from taxation. Estimated 2016 tax rate impact: \$0.00,

Recommended by the Board of Selectmen (Vote: 5-0-0)

Neither Recommended nor Not recommended by the Budget Committee (Vote: 4-4-0)

Yes 695 No 417

Article 12 – Library Earned Time Accrual Expendable Trust Fund

To see if the Town will vote to discontinue the Library's Vacation Accrual Expendable Trust Fund created in 2012 and return the balance of such fund to the Town's general fund. The balance of this fund as of December 31, 2015 is \$7,374. And further, to see if the Town will vote to establish an Earned Time Accrual Trust Fund under the provisions of RSA 21:19-a for the purpose of annually accounting for the cost of earned but unused vacation time so that the expenses associated with employee resignations, retirements and buyouts of accrued earned time do not impact the current year budget and to raise and appropriate the sum of \$7,374.00 to put in the fund, with this amount to come from the unexpended fund balance as of December 31, 2015; and to further appoint the Library Board of Trustees to serve as agents to expend from the fund. This would have a net cost to 2016 general taxation of \$0.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Recommended by the Budget Committee (Vote 8-0-0)

Yes 865 No 259

Article 13 – Human Service and Health Agencies

To see if the Town will vote to raise and appropriate the sum of \$15,167 to support the requests of Human Services and Health Agencies including Big Brother/Big Sisters, Home Health & Hospice Care, St. Joseph's Community Services (Meals on Wheels), Bridges, Community Council of Nashua, Court Appointed Special Advocates and American Red Cross. Estimated 2016 tax rate impact \$0.02

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 4-2-3)

Yes 684 No 432

Article 14 – Building Systems Trust Fund

To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed in the Building Systems Trust Fund as previously established. This sum to come from the unassigned fund balance and no amount to be raised from taxation. Estimated 2016 tax rate impact \$0.00

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 8-0-0)

Yes 873 No 240

Article 15 – Fire Station Exhaust Removal System

To see if the Town will vote to raise and appropriate the sum of \$50,000 for the purpose of purchasing a vehicle exhaust removal system for the Fire Station. Estimated 2016 tax rate impact \$0.06

Recommended by the Board of Selectmen (Vote: 4-0-1)
Recommended by the Budget Committee (Vote: 8-0-0)

Yes 723 No 408

Article 16 – 2016 Road Improvement Projects

To see if the Town will vote to raise and appropriate the sum of \$200,000 for the purpose of road improvement projects. It is anticipated that these funds will be used toward the cost of repairs to Cutler Road, Pinecrest Road and other roads as necessary. Estimated 2016 tax rate impact \$0.23

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 8-0-0)

Yes 794 No 345

Article 17 – Change Purpose of Public Works Expendable Trust Fund

To see if the Town will vote to amend the Public Works Expendable Trust Fund as shown below with original text shown unchanged. New text shown in bold and deleted text shown as crossed out.

This fund can be used for payment as solid waste fees in excess of the annual budgeted appropriation for that purpose as well as the replacement of capital equipment at the Solid Waste Facility with a value ~~of~~ greater than \$5000. In addition, this fund can be used for **repair and replace of vehicles and equipment**, payment of snow removal costs, including **but not limited to**, wages, contracted service fees and purchase of salt and sand in excess of the annual budgeted appropriation for these purposes. This would have a net cost to 2016 General taxation of \$0. (2/3 vote required).

Recommended by the Board of Selectmen (Vote: 5-0-0)

Yes 852 No 256

Article 18 – Public Works Expendable Trust Fund Appropriation

To see if the Town will vote to raise and appropriate the sum of \$25,000 for deposit into the Public Works Expendable Trust Fund as previously established. Estimated 2016 tax rate impact \$0.03.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Recommended by the Budget Committee (Vote: 5-3-0)

Yes 544 No 554

Article 19 – Recycling Revolving Fund

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purchase of accounting for the cost of collection and disposal of recycling material, purchase of recycling supplies and equipment and other direct and indirect costs associated with the Town's recycling program. The revenue from fees, charges and other income derived from the towns recycling program will be deposited into the fund and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's General Fund balance. The Town Treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the governing body and not further approval is required by the legislative body to expend. Such funds may be expended for the purpose for which the fund was created. Estimated 2016 tax rate impact \$0.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Yes 954 No 163

Article 20 – Northeast Energy Direct (gas pipeline)

To see if the town will vote to raise and appropriate the sum of \$15,597 to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas line and/or to minimize the impact thereof on the land and the people of the Town, including but not limited to expenditures for legal representation and consultants, land use planning and consultation, public information purposes, administrative and court filing fees, participation in multi-town coalitions, and any and all other expenses reasonably related to opposing said pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020. Estimated 2016 tax rate impact \$0.02.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Neither Recommended nor not recommended by the Budget Committee (Vote: 4-4-0)

Yes 645 No 483

Article 21- Conservation Commission

To see if the Town will vote to require the Conservation Commission to provide the Board of Selectmen, unless waived by the Board of Selectmen, with an independent property appraisal on land they wish to purchase prior to requesting Board of Selectmen approval and to require the Conservation Commission to seek legal counsel review of purchase and sale agreements prior to approval by the Conservation Commission. Estimated 2016 tax rate impact \$0.00

Recommended by the Board of Selectmen (Vote 5-0-0)

Yes 899 No 204

Article 22 – Tax Cap

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the Budget Committee shall not submit a recommended budget that increase the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than \$175,000. (3/5 vote required)

Recommended by the Board of Selectmen (Vote 4-1-0)

Yes 807 No 297

Article 23 – By petition

To see if the Town will vote to open the LCTV studio to all Litchfield residents for Public Access Television. This would have a net cost to the 2016 general taxation of \$0.

Yes 846 No 257

EXCERPTS FROM PREVIOUS TOWN REPORTS

≈2006≈

Selectmen's Report ".....On Mothers Days we were treated to a rain storm that produced 150-year record flooding which washed out a section of Albuquerque Avenue, closing it for four and one half months....."

Highway Department "....The Town of Litchfield qualified for Federal Emergency Management Agency (FEMA) monies for the 2006 floods..."

≈1996≈

In Memoriam ".....Arnold Crowell Campbell, April 14, 1914 – February 8, 1997: Road Agent....."

Litchfield Fire ".....1996 will also be remembered for the celebration of our 50th birthday!"

≈1986≈

Selectmen's Report ".....The Town voted in March for the first time to hire two full time fire fighters to work weekly, when our part timers were at their jobs. Luckily our Town had no major fires this year....."

Vital Statistics".....Marriages 5-03-1986 Jon L. Reed to Sharon a Harding"

Our Town in 1986"..... Litchfield added to its municipal facilities in 1986 with the completion of the dog kennel. The kennel took about six years to build. Construction of the kennel was first proposed in 1978 but the work was delayed due to funding problems. The building program got underway in the early 1980's with much volunteer work involved....."

≈1976≈

Litchfield Celebrates America's 200th Anniversary 1776 - 1976".....New Town seal and letterhead were used on Town stationary starting in January 1976, as part of bicentennial year commemoration. A colonial ball was held on January 17, 1976 in the Griffin School Gymnasium from 8pm until 1am. Honorary Bicentennial Marshalls were Bertha J. Crowell and Arthur "Cap" Morril....."



Presentation of Bicentennial Flag ".....June 8, 1976 at Griffin School Grounds at 9:30 am. Youngsters at the Griffin School were attentive spectators as Litchfield received the bicentennial flag awarded by the American Revolution Bicentennial Administration upon the Town's qualifying as Bicentennial community"

Memorial Day ".... Lewis C. Goffe, guest speaker and president of the Litchfield Historical Society, Diane Jerry, clerk of the Litchfield Bicentennial Committee, break ground for Veterans' memorial. The memorial will be dedicated in 1977....."

≈1966≈

Superintendant of Schools Report ".....Our pupil enrollments reached a new high this year varying from 215 to 225 pupils in grades 1 through 8....."

≈1956≈

Report of Building Inspector".....Permits for new houses – 1, Permits for other new buildings – 4 and permits for alterations – 1 for a total number of permits - 6....."

Highway Report"....Total Spent by Highway Department for winter maintenance - \$2,340.70....."

EXCERPTS FROM PREVIOUS TOWN REPORTS

≈1946≈

Vital Statistics Deaths – Isaac Newton Center died at Nashua, N.H. on February 28, 1946 at the age of 82.

≈1936≈

Town Officers' Salaries Clerk, Isaac N. Center \$50.00, Treasurer, Isaac N. Center \$50.00, Selectman, Arthur H. Morril \$100.00, Selectman, Frank F. Corning \$70.00, Selectman, Cyrus E. Wilson \$70.00, Collector of Taxes, J.A. Reid \$75.00, Auditor, Edwin B. Hill \$3.00, Auditor, Carrie S. Colby \$3.00....."

≈1916≈

Report of The Library We regret, exceedingly, that we have to record the death of our faithful and efficient librarian, Mrs. Jennie F. Center. She has been librarian from the founding of the library down to the time of her death in December. Her perfect familiarity with the books in the library and her constant readiness to assist all, old and young, in the selection of books made her services of great value to the patrons of the library. Aside from her library work, she was everybody's friend and helper and her death may justly be regarded as a public loss. Since the death of Mrs. Center, her daughter Florence has been acting librarian....."

≈1906≈

Report of the School Board At number 2 schoolhouse, before the spring term opened, a new floor was laid and the old seats removed, these being replaced by seats taken from No. 1 schoolhouse which is unused, making a decided improvement in the comfort and looks of the schoolroom. As cold weather came on new windows were added. The spring terms was not satisfactory as to government, but the fall and winter terms were profitably kept by a teacher from the Nashua Training School, whom we much regretted having to release before the end of the school year, by agreement. The remaining two weeks it was thought advisable to omit for the present, owing to the prevalence of whooping cough. At number 3 work did not progress as the committee would like, so when the teacher asked for a release after three weeks of the winter term, it was granted her. Another took her place, but owing to sickness amongst both teacher and pupils, it was thought best to close the school for the remainder of the term....."

CONSERVATION COMMISSION 2016

The Litchfield Conservation Commission (LCC) is an all volunteer advisory board established by the Town pursuant to NH RSA Chapter 36-A "for the proper utilization and protection of the natural resources and for the protection of watershed resources" within Litchfield. The Conservation Commission is currently comprised of seven appointed members, and a Selectmen's representative. The LCC holds meetings the first Thursday of the month at 7:00 p.m. in Town Hall. The public is encouraged to attend.

In May we held the 34th annual Children's Fishing Derby at Pond View Dr./Chase Brook.

The town with the commission's advice contracted with Fort Mountain Companies to do a light forest management harvest at the town owned Moores Falls property, due to scheduling this will commence in 2017.

As we have for many years, continue to clean-up litter on a two mile stretch of Rte. 3A.

A member attended the NH Association of Conservation Commissions annual meeting in November.

This year the region has experienced severe drought conditions. Below is a picture of the Merrimack River looking north from the Town's Moores Falls property.

The Conservation Commission continues to promote the conservation, protection and sound management of Litchfield's natural resources for current and future generations. We strive to balance the community's immediate needs and desires with responsible long-term use and protection of our natural resources. As appointed stewards, we educate and encourage the public to make wise decisions about these resources.

Respectfully submitted,

Tom Levesque, Sr., Chairman
Joan McKibben, Vice-Chairman
Sharon Jones, Secretary
Roger St. Laurent
Marion Godzik
Richard Husband
Michael Croteau, Alternate
Brent Lemire, Selectmen's Rep.



Merrimack River September 2016

Forest Management

Moore's Falls Conservation Area

You may have recently noticed forestry equipment and large piles of wood at the access to Moore's Falls Conservation area. This is related to recent management work conducted by Fort Mountain Companies on the approximate 10 forested acres of this 33 acre property. The mature pine and oak forest has not been extensively managed or harvested for many years and consists of primarily of financially over mature timber with very little young growth except where natural disturbance (blow downs) has created opportunity.

The Town of Litchfield Conservation Commission made a conscientious decision to manage the forest resource for multiple benefits. They have worked with a licensed forester and certified logger to conduct this harvest. The trees to be cut were marked by a forester while considering the goals set forth by the Commission. Some of the goals that were discussed when deciding to manage this forest were as follows:

Water Quality protection

Recreation

Aesthetics

Wildlife habitat

Timber production

A well-managed forest will eventually have a wider range of species and age classes of trees and shrubs, all which help filter runoff and protect and enhance water quality. Forestry best management practices (BMPs) were employed during and after the harvest to limit potential for erosion into the waterways. Final BMPs will be installed in the spring when the ground thaws.

Perimeter hiking trails were avoided during the harvest where possible and logging debris was kept off original trail system. When crossing by equipment was necessary they were restored and reopened as quickly as possible. Skid trails through the interior part of the stand now provide new possible routes for hikers to explore the property. Following the harvest, the area is again ready for recreation and may now provide even more opportunities.

Immediately following the harvest, the forest will appear "disturbed" and possibly even "torn up" to the untrained eye. This is normal, and it is ok, and good! There are some broken branches and larger chunks of non-merchantable tree sections left in the forest. Though somewhat unsightly today, they will decay and return nutrients to the soil, while in the immediate future they provide beneficial wildlife habitat. The skid trails are worn to bare dirt. This is desired, termed "scarification" for the purpose of preparing a seedbed for the future forest to regenerate. It may be observed over the next few years, the areas with the best young growth will be these disturbed skid trails.

Some might think that a harvest displaces wildlife. Yes, we may unintentionally cut a tree with a den or nest in it; the benefits following the harvest by far outweigh the loss. (If we notice a den tree it is left.) This particular project was timed to limit activity during nesting season. Wildlife habitat will be improved following harvest activity. It can be assumed a more diverse forest will provide more valuable habitat to a wider range of species. As this forest regenerates it is likely local wildlife will find the area attractive, complementing the early succession habitat work that was done in the front portion of the property a few years ago. During the harvest a red fox was seen as well as birds of prey such as Red Tailed Hawk and Eagles.

The trees left after the harvest work was completed were selected by the forester as the best available candidates for survival to the next harvest entry. Trees with the best formed crowns, and straight stems

(available on this site) were left to provide a seed source as well as a “nurse crop” for the future forest. The trees at this point could all be considered “financially mature”, past prime for high growth rates per year, but nevertheless continue to put on timber volume annually. If the goals stay the same for this forest, the next sustainable harvest could be considered in the next 15 years+/-.

The forest products from this project have already found their new purpose ranging from chips burned for electricity production or heat, pine and hardwood saw logs for use in finish lumber production and a small amount of firewood for home heating. Managing this woodlot responsibly will allow multiple benefits to be realized while still having the beautiful forest so many enjoy visiting on a regular basis.

Questions?

Feel Free to contact:

Patrick Kenney
NH Licensed Forester #357
Fort Mountain Companies
168 Granite Street
Allenstown NH 03275

patrick@nhforestry.com

603-731-5214

Lower Merrimack River Local Advisory Committee (LMRLAC)

Annual Report – Town of Litchfield

The LMRLAC is chartered by New Hampshire RSA 483 Section 8-a to advise local authorities on matters pertaining to the management of the Lower Merrimack River corridor, which consists of the Designated River itself and the land within one quarter mile of the shoreline in the Towns of Hudson, Litchfield, and Merrimack, and the City of Nashua. To that end the LMRLAC reviews and comments to the appropriate permitting authorities on every proposed project within the corridor that could impact the resource values and characteristics of the River. The LAC also advocates for general public support for River management and protection activities and is required to report annually to the municipalities on the status of compliance with applicable laws, regulations, and approved plans. This Report responds to that requirement.

In 2016 LMRLAC reviewed or followed developments on projects in Merrimack, Litchfield and Nashua. LMRLAC also followed the progress of the Crest Gate project on the Pawtucket Dam in Lowell, MA, the Northeast Energy Direct pipeline until its application was withdrawn, and the PFOA contamination in Merrimack and Litchfield. In Nashua, LMRLAC reviewed applications for the Beazer East mitigation project and for the Residences at Riverfront Landing. LMRLAC also invited Nashua's Waterways Manager to a meeting to engage with her, including topics on the status of the Greeley Park boat ramp and potential public access to the Nashua River in the Millyard. The chairman prepared a presentation on LMRLAC to present to local organizations on its purpose and interests. LMRLAC also responded to the American Rivers report issued in 2016, which listed the Merrimack River in eighth place on its 2016 list of ten most endangered rivers.

Because public awareness of the River is essential to gaining widespread support for its protection, the provision of greater public access – both on the water and from the shore – is an important goal of the LMRLAC, and is consistent with the Town's and Nashua Regional Planning Commission Long Range Plans. To that end, the LAC will continue to advocate for granting of conservation and public access easements for trails be made a condition of approval for development projects along the shoreline of the Merrimack River.

LMRLAC member representing the Town of Litchfield is Michael R. Croteau.

LMRLAC Meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm. We encourage new membership. Applications and information can be found at:

<http://www.nashuarpc.org/LMRLAC/index.htm>

Gene Porter

Gene Porter

Chairman, LMRLAC

LITCHFIELD HIGHWAY DEPARTMENT

A year has passed and in 2016 the Highway Department has been very active in completing the following projects:

Cutler Road Widening, Reclamation & Pavement – From Page Road to Candleridge Circle

Pinecrest Road – Phase II – East from Albuquerque to Moose Hollow Road.

Pilgrim Road (south) Reclamation & Pavement – from Page Road to just north of 35 Pilgrim Dr.

Removal of Encumbrances from Town Right-of Way – Pursuant to RSA 236:32, it is the policy of the Town of Litchfield to remove any encumbrance (i.e. fencing, basketball hoops, posts, etc) from the Town's right-of way. If the Road Agent determines that an object is an encumbrance, the owner of the encumbrance will be notified by certified mail that the encumbrance shall be removed and give the owner 14 calendar days to remove it. Any person who shall place any obstruction or encumbrance in any town road or highway shall be subject to civil liability to the Town of Litchfield pursuant to the provisions of RSA 236:39, for all damages and costs which the Town shall be compelled to pay any person injured by such obstruction, defect, insufficiency or want of repair.

Projects for 2017 – There are a number of paving projects being considered. Catch basins are on going.

Each year there are many comments from the residents of Litchfield about the great job done of removing snow from the roads and treating for ice. The job of clearing not only the roads, but clearing the Town Hall lot, library, fire station and Darrah Pond is a real team effort from the Road Agent to each contractor. Many of our contractors live in town and adjoining towns. The Highway Department has done their best to give the people of Litchfield clean and clear roads. Jack Pinciaro would like to thank all the men of this Department as well as Fire Chief Frank Fraitzl, Police Chief Joseph O'Brion. I greatly appreciate all their hard work. I also appreciate the great cooperation from our Town Administrator, Troy Brown.

Respectfully submitted,

John Pinciaro,
Road Agent

A RESIDENT'S GUIDE TO WINTER STORM & ICE OPERATIONS AND PROCEDURES

The Town of Litchfield Highway Department is pleased to issue "***A Residents Guide to Winter Snow & Ice Operations and Procedures***". The intent of this pamphlet is to advise Litchfield residents of the Highway Department's winter snow plowing and anti-icing/deicing objectives and to obtain your assistance so that Litchfield roads can be restored to "normal conditions" as promptly and efficiently as possible after a storm. Your cooperation is essential for the Highway Department to achieve this objective. With your assistance and patience, we will be able to provide you with the important functions of our winter maintenance operation i.e., get roads open, keep traffic flowing, and restore roads to safe traveling conditions quickly. We thank you for your anticipated cooperation.

SNOWPLOVING OPERATIONS

The following is a general description of the Highway Department's snow and ice operational plan. As you are aware, each storm is different, but we will try to follow our snow and ice operations policy as closely as possible.

Our SNOW & ICE PROGRAM entails three (3) steps:

1. Anti-icing operation
2. Plowing Operation
3. De-icing operation

Anti-Icing Operation

As the snowstorm begins, the Highway Department initiates its anti-icing operations by spreading salt when necessary, first on the primary and collector roads, hills and school bus routes and lastly all local roads, the Albuquerque bike path and sidewalks. This serves two main purposes; it prevents the snow from bonding and compacting to the pavement and it keeps traffic moving. When fully operational, 5 de-icing material spreader trucks are used for this operation.

Plowing Operation

Plowing operations begin when a minimum of 2 to 3 inches of snow accumulates on the ground. The Highway Department has 10 vehicles equipped to plow snow. The main objective during the snowstorm is to keep roads passable. At the end of the storm, the plows begin to push back the amassed snow to the edge of the pavement. Residents may want to wait until the roads have been plowed clear, before clearing the entrance of their driveways. If snow banks need to be pushed back further because of heavy build-up on the road side, we will attempt to do so following a storm given the availability of manpower and equipment.

No person other than an employee in the service of the Highway Department or any employee in the service of an independent contractor acting for the Highway Department shall pile, push or plow snow or ice into a Town way so as to impede the flow of traffic on such way. Whoever violates this section shall be punished by a fine of not more than one hundred dollars.

Parking of cars or other vehicles on Town roads between the hours of 11:00 PM and 7 AM is prohibited between November 15 and April 15 as well as during any other time during a snow storm or snow removal operations.

The Highway Department staff and contractors are well trained and dedicated to plow "around the clock" if necessary, keeping the roads open and passable. If a plow truck is riding with its plow up, it may be returning to the garage for fuel or repairs. Please be advised that Route 3A is maintained by the New Hampshire Department of Transportation and not by the Town of Litchfield.

Residents should not be alarmed if they do not see their road plowed during the early part of the snow storm. The Highway Department follows an assigned route plan. Please be patient, all Town-owned roads will eventually be plowed.

Another area of concern is mailboxes. We do not "deliberately" knock over or damage mailboxes. Remember, anything installed within the Town's right-of-way (i.e., fence, mailbox, etc.) is placed there at the owner's risk. Generally, the Town's right-of-way extends 25 feet from the centerline of the road (this distance does vary; if you have a question about your specific road, please contact Town Hall.) Residents are encouraged to place mailboxes at the maximum allowable distance from the pavement. Please be aware that the Highway Department does not reimburse for mailboxes damaged

during snow plowing operations. Mailboxes should be inspected regularly to insure that they are secured properly and that posts are sturdy.

Additional obstacles to our snow and ice operation are basketball hoops that are placed in Town roads. These hoops are difficult to see when it is snowing and are capable of snagging and damaging our snow plow trucks. In the event that this happens and damage is caused to the vehicle, the owner will be held responsible for the damage. So please take the time to remove the hoops during the winter months. Your cooperation is greatly appreciated.

De-Icing Operation

Once the snowfall has stopped and all roads are clear of snow, post storm de-icing operations commence. All roads are again treated with salt when necessary to improve traction and melt remaining snow and ice (*the exception to this policy will only be when material supplies are extremely low and main roads, hills and bus routes become more of a priority than secondary roads*). Bear in mind, that at temperatures below 20 degrees Fahrenheit, salt will not melt existing ice.

Residents Can Help:

Residents can assist the Highway Department during a snow storm by heeding these suggestions:

1. *Observe all winter parking bans.*
2. *Reduce your speed and drive cautiously.*
3. *Remain off the streets during snow storms unless absolutely necessary.*
4. *Do not allow children to make "snow forts" at edge of roads.*
5. *Do not plow, blow or throw snow into the road.*
6. *Before final clean-up of your driveway, check the road. If it does not appear to be widened out, a plow will most likely be returning to plow again, and may push snow back into the entrance of your driveway more than once.*
7. *During plowing operations, some lawn areas located within the Town's right of way will inadvertently be damaged. To help prevent this from occurring, we recommend that you maintain reflectors at the edge of your lawn (not within the Town's right of way) as a guide for our plow operators. Please avoid placing reflectors and other metal bars within the Town's right of way.*
8. *Finally, please have patience. Snow plowing is a time consuming and arduous job covering approximately 74 miles of roads and 10 miles of sidewalk. Some residents will have their road plowed first and some will be last, but in the end, all town roads will be cleared.*

The Highway Department is devoted to providing the residents of Litchfield with dependable snow and ice operation in the shortest and most efficient time possible. With your cooperation we will all benefit during a snowstorm. If you have any questions concerning the snow and ice operations as it is explained, please call your Road Agent at (603-817-5497) or e-mail at jpinciaro@litchfieldnh.gov. We will try to assist you in any possible way.



NORTHEAST RESOURCE RECOVERY ASSOCIATION

"Partnering to make recycling strong through economic and environmentally sound solutions"
Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-402
E-mail: info@nrra.net Web Site: www.nrra.net

Town of Litchfield, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2016	Environmental Impact! Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	26,125 lbs	Conserved enough energy to run a television for 2,659,525 hours!
Electronics	37,566 lbs	Conserved enough energy to power 4.8 houses for one year
Paper	148 tons	Saved 2,523 trees!
Plastics	71,900 lbs	Conserved 53,925 gallons of gasoline
Scrap Metal	179.5 gross tons	Conserved 502,618 lbs of iron ore!
Steel Cans	15.7 gross tons	Conserved enough energy to run 60 watt light bulb for 914,680 hours!
Tires	3.4 Tons	Conserved 2.2 barrels of oil!

Avoid Emissions:

Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you have avoided about **1,602 tons** of carbon dioxide emissions, this is the equivalent of removing **341 passenger cars** from the road for an entire year.



Partnering to Make Recycling Strong Through Economic and Environmentally
Sound Solutions



Northeast Resource Recovery Association, 2101 Road, Epsom, NH 03334
Telephone: (603) 736-4401 Fax: (603) 736-4402
E-mail: info@nrra.net Web Site: www.nrra.net

Activity Detail Report

This is not a Bill - Pay from Invoice Only

Litchfield, NH

Commodity	Pickup Date	Release #	Net Lbs.	Gross Tons	# of Units	Haul Price	Charge	Program Revenue	Expenses	Net Revenue/Expenses
Alum Can-Baled	4/21/16	201616	12,580		1	\$0.430		\$5,409.40		
Alum Can-Baled	10/5/16	207662	12,840		1	\$0.480		\$6,163.20		
Subtotals										11,572.60
Alum Can-Loose	6/9/16	203987	705		1	\$0.340	\$191.51	\$239.70		\$191.51
Subtotals										\$191.51
Batteries-Lead-Revenue	9/9/16	207842	3,064		1	\$0.250		\$766.00		
Subtotals										766.00
Bulbs-8' Fluorescent Box	11/18/16	210522			20	\$1.250				\$25.00
Subtotals										25.00
Bulbs-Bulk 4'	11/18/16	210522		9780		\$0.073				\$709.05
Subtotals										709.05
Bulbs-Bulk 8'	11/18/16	210522		4640		\$0.073				\$336.40
Subtotals										336.40
Bulbs-Storage Box	11/18/16	210522			20	\$1.250				\$25.00
Subtotals										25.00
Bulbs-Surcharge	11/18/16	210522			1	\$83.000				\$83.00
Subtotals										83.00
Bulbs-U-tubes	11/18/16	210522		320		\$0.460				\$147.20
Subtotals										147.20
C&D	4/5/16	201475	10,000	5.00	1	\$69.000				\$345.00
C&D	4/26/16	202177	9,760	4.88	1	\$69.000				\$336.72
Subtotals										681.72



Partnering to Make Recycling Strong Through Economic and Environmentally Sound Solutions



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Litchfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Expenses	Net Revenue/Expenses
C&D-Trans.	1/26/16	198902		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	2/23/16	199750		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	3/9/16	200241		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	3/22/16	200884		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	4/5/16	201475		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	4/14/16	201851		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	4/19/16	201924		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	4/26/16	202177		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	5/10/16	202702		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	6/22/16	204569		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	7/19/16	205780		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	8/2/16	206426		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	8/23/16	207267		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	9/7/16	207838		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	9/22/16	208492		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	10/4/16	209089		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	10/18/16	209466		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	11/3/16	210517		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	11/15/16	211184		0.00		1	\$0.000	\$235.00			\$235.00
C&D-Trans.	11/29/16	211451		0.00		1	\$0.000	\$235.00			\$235.00
Subtotals				0.00				\$4700.00			4,700.00
Electronics	3/3/16	200044	5,000			1	\$1,300.000				\$1,300.00
Electronics	3/3/16	200044	763			1	\$0.320				\$244.16



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Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Haul Price	Charge	Program Revenue	Expenses	Net Revenue/Expenses
Electronics	4/4/16	201430	3,908			1	\$0.320				\$1,250.56
Electronics	7/7/16	204909	5,000			1	\$1,100.00				\$1,100.00
Electronics	7/7/16	204909	2,247			1	\$0.320				\$719.04
Electronics	7/22/16	205455	5,000			1	\$1,100.00				\$1,100.00
Electronics	7/22/16	205455	602			1	\$0.320				\$192.64
Electronics	10/28/16	210119	4,597			1	\$1,100.00				\$1,100.00
Subtotals			27,117								7,006.40
Electronics - CRT Equipment	4/4/16	201430	5,000			1	\$1,200.00				\$1,200.00
Electronics - CRT Equipment	10/6/16	208842	5,000			1	\$1,100.00				\$1,100.00
Electronics - CRT Equipment	10/6/16	208842	449			1	\$0.320				\$143.68
Subtotals			10,449								2,443.68
Fibers-OCC Baled	2/2/16	198875	44,340	22.17		40	\$70.000				\$1,551.90
Fibers-OCC Baled	3/24/16	67689	39,400	19.70		1	\$70.000				\$1,379.00
Fibers-OCC Baled	6/2/16	68828	41,740	20.87		1	\$80.000				\$1,669.60
Fibers-OCC Baled	7/14/16	69443	41,300	20.65		1	\$85.000				\$1,755.25
Fibers-OCC Baled	9/22/16	70526	46,800	23.40		35	\$85.000				\$1,989.00
Fibers-OCC Baled	11/11/16	211107	41,960	20.98		48	\$85.000				\$1,783.30
Fibers-OCC Baled	12/30/16	212960	41,260	20.63		40	\$85.000				\$1,753.55
Subtotals			296,800	148.40							11,881.60
Freon-Units	4/21/16	201852				65	\$9.000				\$585.00
Freon-Units	6/16/16	204171				65	\$9.000				\$585.00
Freon-Units	7/20/16	205782				46	\$9.000				\$414.00
Freon-Units	10/19/16	208834				132	\$8.000				\$1,056.00



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Activity Detail Report

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Litchfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Expenses	Net Revenue/Expenses
Subtotals											2,640.00
Glass-PGA	2/24/16	199751	24,560	12.28		1	\$30.00				\$368.40
Glass-PGA	3/2/16	200082	26,120	13.06		1	\$30.00				\$391.80
Glass-PGA	5/12/16	202987	27,020	13.51		1	\$30.00				\$405.30
Glass-PGA	5/24/16	203150	26,200	13.10		1	\$30.00				\$393.00
Glass-PGA	6/7/16	203979	26,140	13.07		1	\$30.00				\$392.10
Glass-PGA	8/4/16	206427	26,060	13.03		1	\$30.00				\$390.90
Glass-PGA	8/8/16	206540	26,180	13.09		1	\$30.00				\$392.70
Glass-PGA	10/17/16	209467	24,960	12.48		1	\$30.00				\$374.40
Glass-PGA	10/17/16	209469	24,440	12.22		1	\$30.00				\$366.60
Glass-PGA	11/21/16	211353	32,680	16.34		1	\$30.00				\$490.20
Glass-PGA	12/2/16	211668	24,420	12.21		1	\$30.00				\$366.30
Subtotals											4,331.70
Glass-PGA-Transportation	2/24/16	199751		0.00		1	\$0.00	\$320.00			\$320.00
Glass-PGA-Transportation	3/2/16	200082		0.00		1	\$0.00	\$320.00			\$320.00
Glass-PGA-Transportation	5/12/16	202987		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	5/24/16	203150		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	6/7/16	203979		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	8/4/16	206427		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	8/8/16	206540		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	10/17/16	209469		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	10/17/16	209467		0.00		1	\$0.00	\$440.00			\$440.00
Glass-PGA-Transportation	12/2/16	211668		0.00		1	\$0.00	\$440.00			\$440.00



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Litchfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Haul Price	Program Revenue	Expenses	Net ▲Revenue/Expenses
Subtotals					0.00			\$4160.00		4,160.00
Plas-Rigid	12/22/16	CANCELED				1	\$0.00			\$0.00
Subtotals										0.00
Plastic -1-7 Baled	1/22/16	103392	22,360		52	\$0.010			\$223.60	
Plastic -1-7 Baled	3/23/16	200887	23,800		52	\$0.015			\$357.00	
Plastic -1-7 Baled	12/1/16	210292	25,740		52	\$0.015			\$386.10	
Subtotals					71,900					966.70
Propane - 20# Damaged	3/8/16	200047			10	\$0.000				\$0.00
Propane - 20# Damaged	8/12/16	205788			4	\$0.000				\$0.00
Propane - 20# Damaged	12/22/16	212177			8	\$0.000				\$0.00
Subtotals										0.00
Propane - 5#	3/8/16	200047			1	\$1.000				\$1.00
Subtotals										1.00
Propane -10#	8/12/16	205788			2	\$3.000				\$6.00
Propane -10#	12/22/16	212177			1	\$2.000				\$2.00
Subtotals										8.00
Propane- 20#	3/8/16	200047			30	\$1.000			\$30.00	
Propane- 20#	8/12/16	205788			47	\$1.000			\$47.00	
Propane- 20#	12/22/16	212177			31	\$1.000			\$31.00	
Subtotals										108.00
Propane- 30#	8/12/16	205788			1	\$4.000				\$4.00
Subtotals										4.00



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Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Expenses	Net Revenue/Expenses
Propane-Fire Extin.	8/12/16	205788				10	\$6.000				\$60.00
Propane-Fire Extin.	12/22/16	212177				30	\$6.000				\$180.00
Subtotals											240.00
Propane-Trans.	3/8/16	200047				1	\$0.000	\$25.00			\$25.00
Propane-Trans.	8/12/16	205788				1	\$0.000	\$25.00			\$25.00
Propane-Trans.	12/22/16	212177				1	\$0.000	\$25.00			\$25.00
Subtotals											\$75.00
Scrap-Al Cu Radiators	6/9/16	203987	84	0.0375	1	\$0.850			\$71.40		
Subtotals											71.40
Scrap-Al Fe High Grade 70%+	5/23/16	203148	2,080	0.9286	1	\$0.200	\$187.98		\$416.00		\$187.98
Scrap-Al Fe High Grade 70%+	9/21/16	208474	2,260	1.0089	1	\$0.190	\$191.51		\$429.40		\$191.51
Subtotals											845.40
Scrap-CU 2 Insulated - (House)	6/9/16	203987	951	0.4246	1	\$0.250			\$237.75		
Scrap-CU 2 Insulated - (House)	6/9/16	203987	1,969	0.8790	1	\$0.610			\$1,201.09		
Subtotals											1,438.84
Scrap-Metal	1/5/16	197914	13,410	5.9866	1	\$75.000	\$205.08		\$449.00		\$205.08
Scrap-Metal	2/2/16	199217	12,600	5.6250	1	\$75.000	\$203.16		\$421.88		\$203.16
Scrap-Metal	3/2/16	200010	13,300	5.9375	1	\$70.000	\$201.27		\$415.63		\$201.27
Scrap-Metal	3/16/16	200695	11,720	5.2321	1	\$70.000	\$201.27		\$366.25		\$201.27
Scrap-Metal	3/30/16	201213	11,400	5.0893	1	\$80.000	\$201.27		\$407.14		\$201.27
Scrap-Metal	4/18/16	201848	13,340	5.9554	1	\$95.000	\$187.98		\$565.76		\$187.98
Scrap-Metal	4/26/16	202074	13,100	5.8482	1	\$95.000	\$187.98		\$555.58		\$187.98



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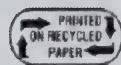
Litchfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Expenses	Net ▲Revenue/Expenses
Scrap-Metal	5/3/16	202419	13,840	6.1786	1	\$95.000	\$187.98		\$586.97		\$187.98
Scrap-Metal	5/9/16	202701	12,460	5.5625	1	\$95.000	\$187.98		\$528.44		\$187.98
Scrap-Metal	5/20/16	203146	10,800	4.8214	1	\$95.000	\$187.98		\$458.03		\$187.98
Scrap-Metal	6/1/16	203534	14,400	6.4286	1	\$85.000	\$191.51		\$546.43		\$191.51
Scrap-Metal	6/10/16	204114	12,360	5.5179	1	\$85.000	\$191.51		\$469.02		\$191.51
Scrap-Metal	6/17/16	204267	12,360	5.5179	1	\$85.000	\$191.51		\$469.02		\$191.51
Scrap-Metal	6/24/16	204567	13,460	6.0089	1	\$85.000	\$191.51		\$510.76		\$191.51
Scrap-Metal	7/7/16	205220	13,280	5.9286	1	\$85.000	\$191.51		\$503.93		\$191.51
Scrap-Metal	7/18/16	205665	13,240	5.9107	1	\$85.000	\$191.51		\$502.41		\$191.51
Scrap-Metal	7/25/16	205946	9,700	4.3304	1	\$85.000	\$191.51		\$368.08		\$191.51
Scrap-Metal	8/3/16	206412	10,580	4.7232	1	\$85.000	\$191.51		\$401.47		\$191.51
Scrap-Metal	8/15/16	206881	13,040	5.8214	1	\$85.000	\$191.51		\$494.82		\$191.51
Scrap-Metal	8/24/16	207268	10,280	4.5893	1	\$85.000	\$191.51		\$390.09		\$191.51
Scrap-Metal	9/2/16	207512	11,580	5.1696	1	\$85.000	\$191.51		\$439.42		\$191.51
Scrap-Metal	9/14/16	208168	12,080	5.3929	1	\$75.000	\$191.51		\$404.47		\$191.51
Scrap-Metal	9/23/16	208461	11,380	5.0804	1	\$75.000	\$191.51		\$381.03		\$191.51
Scrap-Metal	9/30/16	208788	10,240	4.5714	1	\$68.000	\$191.51		\$310.86		\$191.51
Scrap-Metal	10/12/16	209417	13,180	5.8839	1	\$68.000	\$191.51		\$400.11		\$191.51
Scrap-Metal	10/20/16	209750	14,280	6.3750	1	\$68.000	\$191.51		\$433.50		\$191.51
Scrap-Metal	10/28/16	210017	12,020	5.3661	1	\$68.000	\$191.51		\$364.89		\$191.51
Scrap-Metal	11/8/16	210873	15,300	6.8304	1	\$68.000	\$191.51		\$464.47		\$191.51
Scrap-Metal	11/18/16	211325	11,900	5.3125	1	\$78.000	\$191.51		\$414.38		\$191.51
Scrap-Metal	11/29/16	211667	13,200	5.8929	1	\$78.000	\$191.50		\$459.65		\$191.50



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Activity Detail Report

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Litchfield, NH

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Scrap-Metal	12/9/16	212169	10,680	4.7679	1	\$90.000	\$191.51		\$429.11		\$191.51
Scrap-Metal	12/28/16	212916	10,240	4.5714	1	\$90.000	\$191.51		\$411.43		\$191.51
		Subtotals	394,750	176.2279				\$6165.16	14,324.03		6,165.16
Steel Cans-Loose	1/19/16	198656	4,660	2.0804	1	\$75.000	\$205.08		\$156.03		\$205.08
Steel Cans-Loose	2/3/16	199218	5,000	2.2321	1	\$75.000	\$203.16		\$167.41		\$203.16
Steel Cans-Loose	4/4/16	201380	4,560	2.0357	1	\$80.000	\$187.98		\$162.86		\$187.98
Steel Cans-Loose	6/2/16	203665	4,440	1.9821	1	\$85.000	\$191.51		\$168.48		\$191.51
Steel Cans-Loose	7/6/16	205226	4,100	1.8304	1	\$85.000	\$191.51		\$155.58		\$191.51
Steel Cans-Loose	9/7/16	207841	4,280	1.9107	1	\$85.000	\$191.51		\$162.41		\$191.51
Steel Cans-Loose	11/2/16	210288	4,260	1.9018	1	\$68.000	\$191.51		\$129.32		\$191.51
Steel Cans-Loose	12/14/16	212175	3,880	1.7321	1	\$90.000	\$191.51		\$155.89		\$191.51
		Subtotals	35,180	15.7053				\$1553.77	1,257.98		1,553.77
Storage-Container	4/1/16	201162			1	\$485.000					\$485.00
Storage-Container	7/1/16	201162			1	\$485.000					\$485.00
Storage-Container	9/30/16	201162			1	\$480.000					\$480.00
		Subtotals									1,450.00
Tires-Passenger	8/25/16	206299	6,750	3.38	270	\$2.750					\$742.50
		Subtotals	6,750	3.38							742.50
Tires-Truck	8/25/16	206299	45	0.02	1	\$21.000					\$21.00
		Subtotals	45	0.02							21.00
Wood	1/26/16	198902	11,020	5.51	1	\$52.000					\$286.52
Wood	2/23/16	199750	13,020	6.51	1	\$52.000					\$338.52



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Wood	3/9/16	200241	10,800	5.40		1	\$52.00				\$280.80
Wood	3/22/16	200884	8,820	4.41		1	\$52.00				\$229.32
Wood	4/14/16	201851	7,240	3.62		1	\$52.00				\$188.24
Wood	4/19/16	201924	8,280	4.14		1	\$52.00				\$215.28
Wood	5/10/16	202702	10,600	5.30		1	\$54.00				\$286.20
Wood	6/22/16	204569	8,420	4.21		1	\$54.00				\$227.34
Wood	7/19/16	205780	8,480	4.24		1	\$54.00				\$228.96
Wood	8/2/16	206426	10,040	5.02		1	\$54.00				\$271.08
Wood	8/23/16	207267	6,700	3.35		1	\$54.00				\$180.90
Wood	9/7/16	207838	7,960	3.98		1	\$54.00				\$214.92
Wood	9/22/16	208492	10,020	5.01		1	\$54.00				\$270.54
Wood	10/4/16	209089	9,420	4.71		1	\$54.00				\$254.34
Wood	10/18/16	209466	10,160	5.08		1	\$54.00				\$274.32
Wood	11/3/16	210517	9,120	4.56		1	\$54.00				\$246.24
Wood	11/15/16	211184	9,440	4.72		1	\$54.00				\$254.88
Wood	11/29/16	211451	10,160	5.08		1	\$54.00				\$274.32
Subtotals			169,700	84.85							4,522.72
Grand totals			1,357,764	390.92	195.2118				\$43,472.25	\$42,643.30	▲ \$828.95

Introduction

This report highlights the benefits to the Town of Litchfield from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2016 Household Hazardous Waste Program. This program was funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Dept. of Environmental Services. The following charts and figures reflect data from collection events held during the spring, summer, and fall of 2016.

2016 Collection Overview

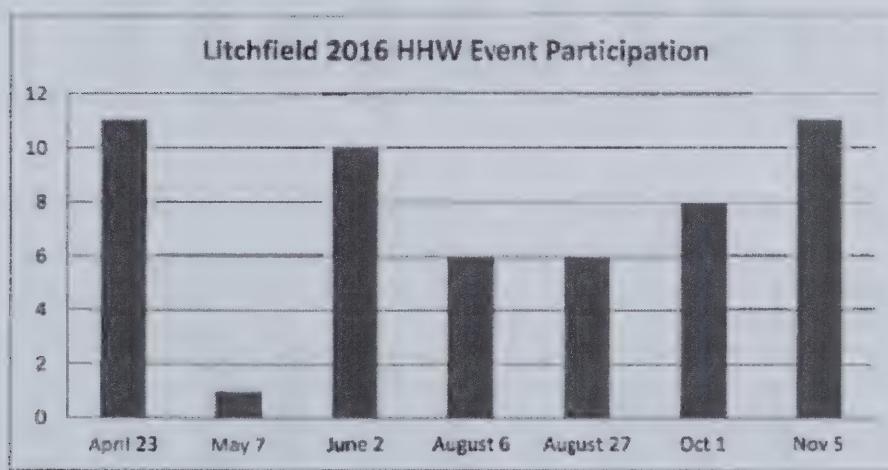
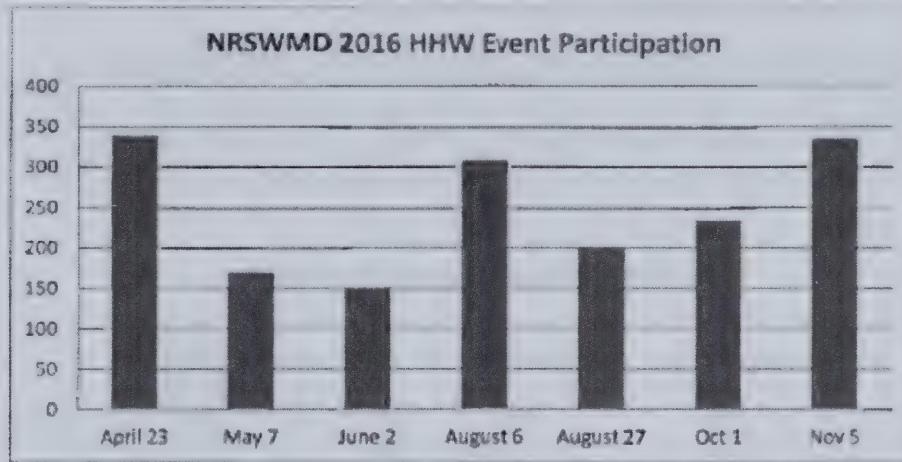
Seven (7) collections were held during the 2016 HHW season. Five of the events were located at the Nashua Public Works Garage and a satellite event was held in Milford. New this year, the NRSWMD sponsored a second satellite collection event in Pelham. Residents from any NRSWMD member municipality can participate in any event.

Saturday April 23, 8am-12pm, in Nashua	Saturday May 7, 8am-12pm, in Milford
Thursday June 2, 3-7pm, in Nashua	Saturday August 6, 8am-12pm, in Nashua
Saturday August 27, 8am-12pm, in Pelham	Saturday October 1, 8am-12pm, in Nashua
Saturday November 5, 8am-12pm, in Nashua	

2016 Total Participation

In 2016, a total of 1,736 households participated in the HHW collections District-wide; of those, 53 households or 3.05% came from Litchfield. According to the 2015 NH Office of Energy and Planning estimates, the population of the NRSWMD region is 215,460. The 2015 OEP population estimate for the Town of Litchfield is 8,395, which is 3.9% of the District's total population. Thus, Litchfield residents utilize the collection events at a rate consistent with their population. 55% of Litchfield participants were first time attendees.

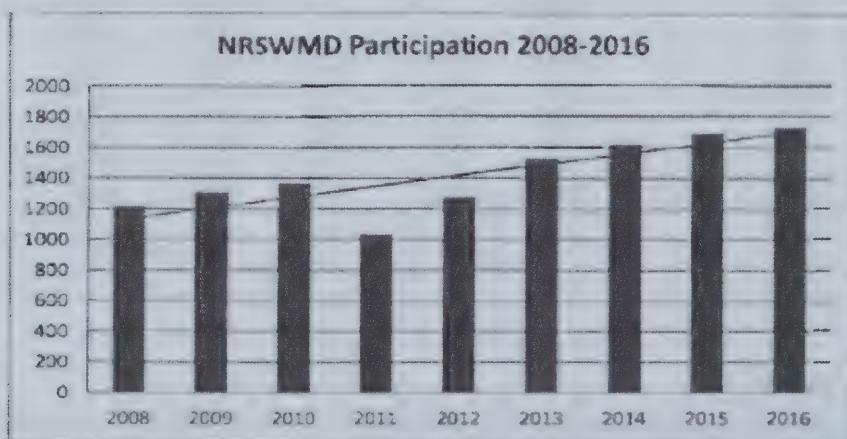
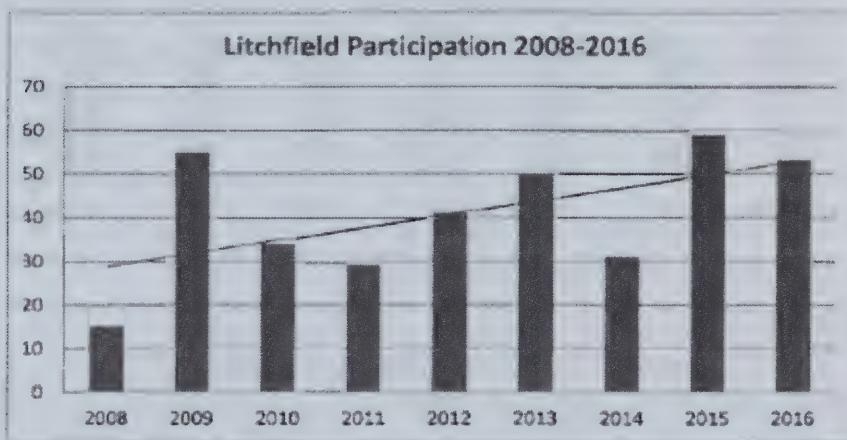
Households	April 23	May 7	June 2	Aug. 6	Aug. 27	Oct. 1	Nov. 5	Total	Percent Participation	Percent Population
NRSWMD	339	170	150	308	201	233	335	1,736	N/A	N/A
Litchfield	11	1	10	6	6	3	11	53	3.05%	3.9%



Historic Participation Trends

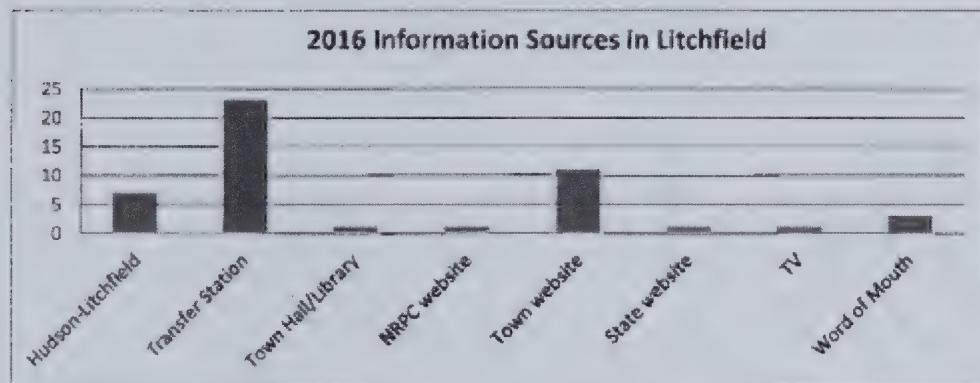
The Nashua Region Solid Waste Management District has charged a \$10 user fee per vehicle since 2008, so it is a relevant start date for making historical comparisons. 2016 saw higher participation rates District wide than any other year during this period. Litchfield participation rates by household have also trended upward since 2008.

Households	2008	2009	2010	2011	2012	2013	2014	2015	2016
Litchfield	15	55	34	29	41	50	31	59	53
District	1,216	1,312	1,368	1,032	1,280	1,532	1,623	1,696	1,736
Litchfield % of Total	1.23%	4.19%	2.49%	2.81%	3.20%	3.26%	1.91%	3.48%	3.05%



Information Sources

By tracking how participants learn about HHW events, we can better target our marketing and outreach. In 2016, most Litchfield residents learned about HHW collections through the Transfer Station (23 households).

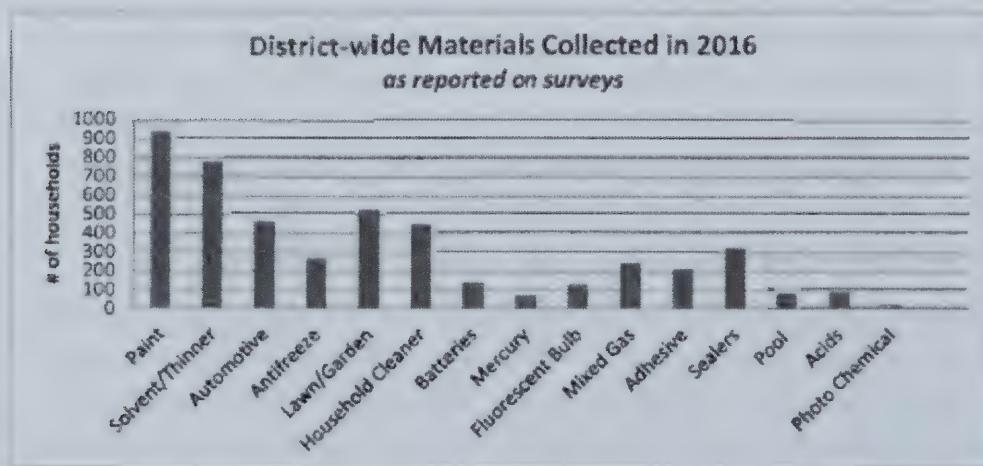


Materials Collected

The Solid Waste District manifested a total of 93,385 pounds of waste during the 2016 collection season. Of this, 82,237 pounds were hazardous and 11,148 pounds were universal wastes. This is an increase of 8,231 pounds from the 2015 total (85,154 total pounds of waste in 2015; 67,260 pounds hazardous and 17,894 pounds universal). Participant surveys provide more detailed information on the types of waste being collected from each municipality. This information can be used to target community-specific outreach and education efforts on the most prominent types of waste being collected.

The composition of waste collected through the 2016 HHW events, as reported on participant surveys, is shown below. Paint continued to be the most common item received; 946 households District wide (54.5%) brought paint to the 2016 collection events. This is higher than the percentage of households who brought paint in 2015 (51.4%). Solvents and thinners were the second most common item again in 2016, with 784 households (45.2%) reporting to bring these materials. Lawn and garden products were the third most common item again in 2016, at 526 households (30.3%).

Among Litchfield residents, 30 out of the 53 participating households (56.6%) brought paint to the collection events, 25 households (47.2%) brought solvents and thinners, and 23 households (43.4%) brought household cleaners.



Litchfield Police Department

Annual Report 2016

Litchfield Residents

Honorable members of the Board of Selectmen

It is with pleasure that I submit for your perusal the 2016 Annual Report for the citizenry of Litchfield, New Hampshire.

This was a busy year for the police department. We have seen a remarkable increase in a couple of areas. I have noticed that most of our arrests have some sort of illegal drugs being recovered during the arrest. We are not immune to the big city drug problems and have seen a number of heroin overdoses and drug related deaths. Most residents don't realize that this is happening in their community. It is important to talk with your children while they are young and explain the dangers of drugs and how to handle peer pressure.

We did have a spike in fraud cases ranging from credit card fraud, issuing bad checks, identity theft, and wire fraud, to name a few. There are relatively easy ways to avoid becoming a victim to these types of crimes. It is important to run a free credit check annually to see if there are any suspicious activities or credit cards opened in your name. There are a number of credit monitoring companies that can give you an "early warning" of illegal activities. If you receive any suspicious phone calls, emails, or correspondence that you are unsure of the legitimacy, please feel free to contact the police department to make sure this is not a scam. We deal with a number of these type activities over the year and can direct you in being financially safe.

The police department sent a number of your officers to advanced training this year to include but not limited to: Breaking & Entering and Evidence Recovery, Photo Lineup, Child Death Investigation, Drug Overdose Death Investigation, Social Media Investigations, Civilian Response to Active Shooter. The department also completed our basic and high liability training which included firearms qualification, low-light shooting, use of force, and legal update. Our training curriculum has come a long way and is a great retention tool for officers.

Congratulations to Master Police Officer Dennis Tessier who became a certified Accident Reconstructionist this year. Dennis completed 3 two-week advanced accident reconstruction classes over the past couple of years with the police department. This allows us as a department to investigate any major accident or accident related fatality and complete a thorough investigation without having to rely on an outside agency.

We will be asking for an additional police officer this year to complete our much needed 2 man 24 hour patrol staff. I want to thank the Budget Committee and the Board of Selectmen for their unanimous support for this position. This position was part of the Municipal Resources Incorporated (MRI) report from 2008 recommendations. It is critical in these times to ensure that your police officers are as safe as we can make them. The extra officer will definitely help in filling gaps in patrol coverage where an officer is alone on patrol.

I would like to congratulate Captain David A. Donnelly on his retirement from the Litchfield Police Department after 26 years of dedicated service. David rose through the ranks from patrolman to sergeant, lieutenant, and captain. He held each position with pride and professionalism and with the best interests of the agency and the public in which he loyally served.



David will stay employed with us in a part time capacity helping out on patrol and criminal investigations. On a personal note I appreciate everything Dave has done to make us this great police department and his fierce loyalty to me in good times and in bad. Enjoy your much deserved retirement!!!!

Other notable retirements this year included dispatchers Paula Diviny and Carol Bessette. If you come by the Police Station you will now see the smiling faces of our new dispatch professionals Kayleigh Lemieux and Robert Boda. Our contract Prosecutor accepted a full time position with another agency and we contracted a bright new attorney named Bradford Coates. We welcome all of our new employees.

The police department would not be what it is today without the continued support of the other town departments and their staff. I would like to personally thank the Selectmen's Office, Town Administrator, Fire Department, Road Agent, Town Clerk/Tax Collector, Litchfield Schools, and Code Enforcement for their support throughout the year. A special "thank you" to Selectman John Brunelle for all the volunteer hours he does at the police department keeping our IT department running smooth.

In closing, it is a pleasure to continue to serve in the community of Litchfield. The support of the residents and business owners towards the police department is much appreciated by all of us that protect and serve you. I would be remiss if I did not thank all of the staff at the police department for their dedication to the safety of the residents of Litchfield.

Respectfully,

Joseph E. O'Brion, Jr.

LITCHFIELD POLICE DEPARTMENT
2016 OFFENSE LOG STATISTICS

	2016	2015		2016	2015
Arrests			Issuing Bad Checks	5	5
Adult	128	73	Loitering	7	30
Juvenile	14	12	Lost Property	42	6
Protective Custody	16	2	Medical Emergency	122	107
Abandoned 911 Calls	34	21	Missing Person	10	1
Alarms	189	187	Neighbor Dispute	5	2
Alcohol, Prohibited Sales	2	0	Noise Complaint	31	40
Alcohol, Unlawful Possession	11	6	Obstructing Report of a Crime	2	3
Animal Involved Incidents	176	43	Open Door/Unsecured Building	16	7
Arson	0	0	Paperwork Service	202	287
Assaults (All)	33	35	Pawn Shop Sales	16	44
Attempted Suicide	1	4	Pistol Permit Application	258	184
Bench Warrant	9	27	Police Information	143	89
Burglary	8	12	Police Service	109	91
Burglary, Attempt to Commit	1	1	Pornography, Child	1	1
Civil Standby	28	28	Receiving Stolen Property	2	3
Computer Related Crime	3	2	Recovered Property	4	4
Criminal Mischief	21	31	Resisting Arrest	2	5
Criminal Threatening	7	11	Robbery	0	0
Criminal Trespass	15	12	Robbery, Armed	0	0
DWI (ALL)	26	31	Robbery, Armed, Conspiracy to Commit	0	0
Default/Breach of Bail Conditions	10	3	Runaways	1	2
Department Assist	16	5	Sex Offenders, Registration of	18	11
Vandalism	21	33	Shoplifting	0	0
Detaining Books, Overdue	0	3	Shots Fired	12	1
Dog Control/Running at Large	2	13	Stalking	4	7
Dog a Menace, Nuisance/Vicious	13	13	Suicide	4	1
Dog, License Required	1	13	Suspicious Activity	76	82
Domestic Disturbance	43	24	Suspicious Persons	56	55
Drug Law Violation	27	25	Suspicious Vehicles	173	160
False Information	3	1	Theft	41	15
False Report to Law Enforcement	3	1	Theft by Deception	3	10
Fire	8	4	Theft from a Motor Vehicle	3	10
Fire Code Violations	0	0	Theft of a Motor Vehicle	3	2
Fireworks, Display of	0	0	Tobacco Violations	1	0
Fireworks, Possession of	9	4	Town Ordinance Violations/Parking	28	2
Forgery	0	0	Truancy	0	0
Found Property	17	16	Littering	5	1
Fraud, Attempt to Commit	2	2	Unruly Juvenile	1	4
Fraudulent Use of Credit Card	10	3	Untimely Death	6	5
Harassment	10	15	Unwanted Person	9	5
Hindering Apprehension	1	1	Vehicle Repossession	6	2
Identity Fraud	12	10	Violation of Protective Order	6	0
Invol. Emergency Admission	3	1	Business Checks	15,004	13,978
			Total Calls Handled	26,998	

ANIMAL CONTROL 2016

Litchfield Residents:

This report summarizes the activities of the Litchfield Animal Control Department, for calendar year 2016.

<u>Civil Summons</u>	<u>2015</u>	<u>Revenue</u>	<u>2016</u>	<u>Revenue</u>
Unlicensed Dog	59	\$1,475.00	21	\$525.00
Dogs Running At Large	12	\$300.00	0	
Nuisance	0		0	
Menace	1	\$50.00	0	
Vicious	4	\$400.00	0	
No Tags	0		0	
Rabies Vaccination	0		0	
Kennel Fees	0		0	
To Appear In Court	1		0	
Service Fee	<u>50</u>	<u>\$250.00</u>	<u>20</u>	<u>\$100.00</u>
Total	127	\$2,475.00	41	\$625.00

<u>Warnings</u>	<u>2015</u>	<u>2016</u>
Unlicensed Dog	23	8
Dogs Running At Large	58	56
Nuisance	26	27
Menace	0	0
Vicious	1	6
No Tags	7	4
Rabies Vaccination	4	1
Total	119	102

<u>Wild Animal Calls</u>	<u>2015</u>	<u>2016</u>
Bat	10	2
Bear	16	4
Beaver	1	0
Bird	7	4
Coyote	8	8
Deer	33	36
Fisher	3	5
Fox	13	10
Goose	1	1
Horse	11	3
Mink	0	0
Moose	0	0
Muskrat	0	0

Opossum	3	1
Porcupine	0	1
Rabbit	1	0
Raccoon	13	7
Skunk	11	10
Snake	0	0
Squirrel	0	1
Turkey	0	1
Turtle	0	0
Woodchuck	11	4
Other	6	2
Wild Animals Tested For Rabies	0	0
Birds Tested For West Nile	0	0
Trap Set For Wild Animal	0	0
Disposal Of Wild Animal	0	0
Total	148	100

<u>Other Calls For Service</u>	<u>2015</u>	<u>2016</u>
Calls About Cats	19	19
Cat Adoptions	0	0
Cat Bites Or Scratches	0	0
Cats Hit By Motor Vehicle	0	0
Cats To Another Shelter	0	0
Cats Euthanized	0	0
Cats Tested For Rabies	0	0
Cats Brought To Kennel	0	0
Stray / Abandoned Cats	0	0
Feral Cats	2	0
Trap Set For Cats	0	0
Dog Adoptions	0	0
Dog Bites	10	15
Dogs Hit By Motor Vehicle	1	1
Dogs Left In Motor Vehicle	1	1
Dogs To Another Shelter	0	0
Dogs Euthanized	0	0
Dogs Tested For Rabies	0	0
Dogs Picked Up	54	53
Dogs Brought To Kennel	35	26
Cruelty To Animals	0	0
Total	122	115

<u>Telephone</u>	<u>2015</u>	<u>2016</u>
In Station	151	170
Out Station	120	134
In Home	57	36
Out Home	<u>50</u>	<u>36</u>
Total	378	376

Hours Worked

In Town	516	579
At Home	325	389
At Kennel	31	26
Training	<u>16</u>	<u>11</u>
Total	888	1005

Vehicle

Mileage	3,297	3,525
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Licensed Dogs	1,725	1,811
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The Animal Control Department had a good year in 2016. There were no unusual incidents to mention.



A few reminders for dog owners:

1. All dogs must be Licensed by April 30th of each year
2. All dogs must have an updated rabies vaccination
3. All dogs must be secured at all times
4. Dogs are not allowed to bark more than 30 minutes during the day or at all during the evening hours.
5. Dog Licenses are available at the Town Clerks office starting in January 2017

If you have any questions on these, or any other animal related questions, please contact the Animal Control Officer 424-4047.

Respectfully Submitted,
 Gerry Pilon
 Litchfield Police
 Animal Control Officer



Litchfield Fire – Rescue

257 Charles Bancroft Highway, Litchfield, NH 03052

2016 Fire Department Report

2016 was an exciting and progressive year for the department. With the community's support of the warrant article to purchase the exhaust removal system, we were able to have the system installed in late fall. Now all exhaust fumes from the apparatus are captured and discharged to the outside of the station rather than on the wall, gear and personnel inside the building. We thank you very much for this very necessary piece of equipment; it has significantly increased the safety of our firefighters!

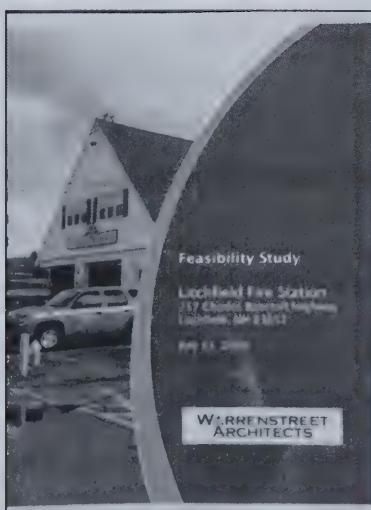
After ten years of full-time service, firefighter James Rea accepted a position with another department and left us in January. In May, we welcomed Paul Kelly to the organization to fill the open position. FF Kelly comes to us with many years of fire and emergency medical experience. The past sixteen years as a firefighter/paramedic with the Merrimack Fire Department. Paul has settled right in and has been a great asset to the department and community. By hiring a paramedic, we were able to avoid having to utilize the warrant article for paramedic training. Again, we appreciate the community's support of the article and are happy to not have had to expend those funds.

In October, Captain Doug Nicoll was promoted to Deputy Chief; he has been a member of the department since 1987 and one of the two full time firefighters since 1990. He is responsible for day to day operational oversight, and our apparatus and equipment maintenance.



FF/Paramedic Paul Kelly

Late in 2015, the Board of Selectmen commissioned Warren Street Architects and SFC Engineering to do a feasibility study of the current fire station. The scope of the study was to evaluate the existing building. The study then provides options to add much needed space and make the necessary and required renovations to modernize the facility. Modernization is needed to allow for newer, larger apparatus.



An extensive review was conducted of the building and its compliance with current building, life safety and ADA codes and standards. After reviewing this information several options for an addition to the station were proposed. These proposals also included extensive renovations and upgrades to bring the building into compliance with current codes, regulations and standards. Based on the required modifications and extensive renovations that would be required, the study's conclusion found it impractical to add on to the current building. Their (Warren Street's) recommendation is it would be in the best interest of the Town to consider building a new fire station on Liberty Way next to Town Hall. This location is more central to the community and would allow

for better response times to a majority of the Town.

The segment below is extracted from the July 2016 Feasibility Study.

Executive Summary

Warrenstreet Architects (Jonathan Halle, AIA) and SFC Engineering Partnership (Nick Cricenti, PE) have visited and reviewed the existing building on several occasions. It is our opinion that renovating the building and adding a modest addition to support the immediate needs of the fire department could cost +/- \$2,000,000 for a structure no larger than 8,000 SF. The existing building will be very difficult to renovate, programmatically does not meet the needs of a state of the art fire department, and will require the fire department to relocate during construction, a hardship that will be difficult to accommodate. A pro forma for this approach is attached.

As a comparison, revisiting the 2004 design for a new station opposite the town hall, we feel the expense (in today's dollars) would be in the ballpark of +/- \$2,500,000 for a 9,800 SF new station. The location has better response times; can be built with no impact to the current fire department operations; the \$500k premium could be offset with the sale of the existing station sometime in the future. A pro forma for this approach is attached.

Both options are comparable in effort and expense. Although the existing building could be renovated at great expense, Warrenstreet's recommendation is to explore more thoroughly the build new option. It would be more efficient to accomplish, allow for a better building design to meet the needs of the department (the expense of plans already in place); provide a better municipal building within the Town Hall Community Complex. The town should look carefully at what best meets their immediate and future needs in deciding upon which project to undertake.

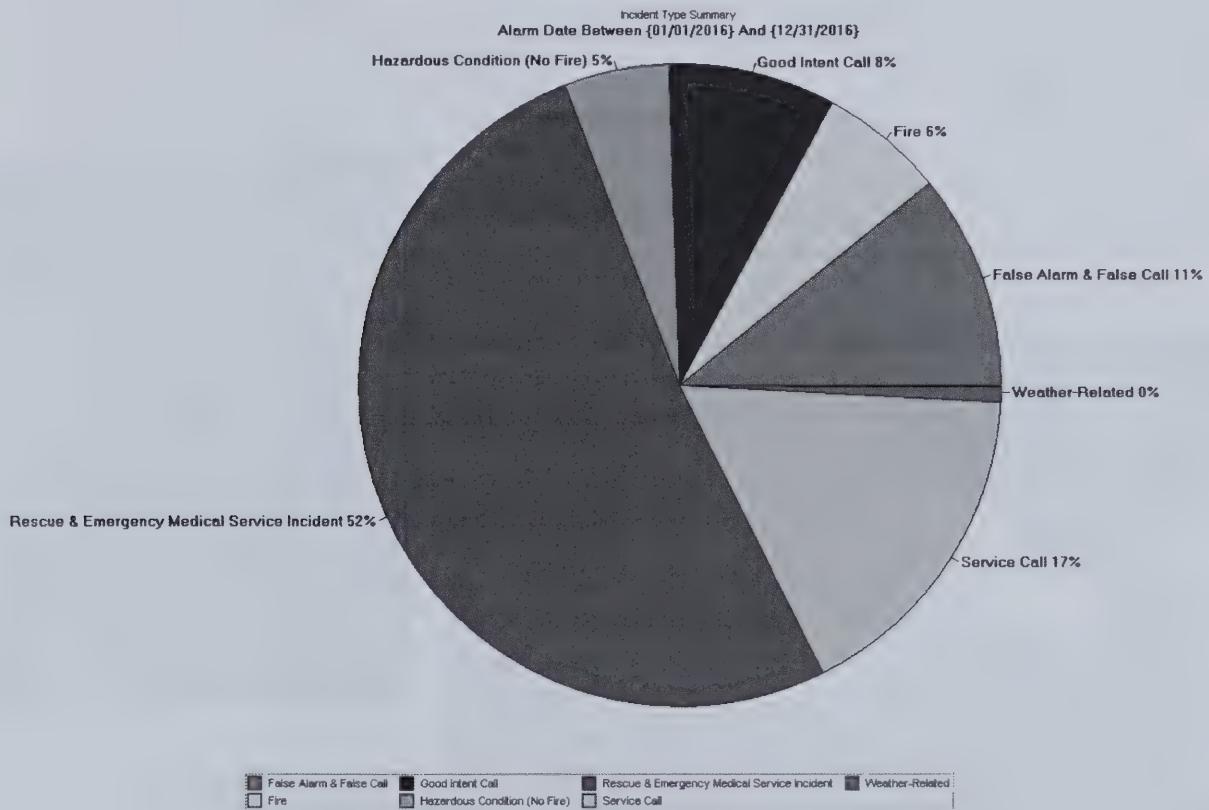
Based on this study, the Board of Selectmen has proposed a warrant article (Article 13) which would raise the necessary funds (without impacting the tax rate) to continue this effort and provide a comprehensive plan for this project. The intent of the warrant article is to be able to complete all of the necessary design, engineering and architectural plans so that the project is "shovel ready" for next year. Meaning, the design and plans will be complete, all permits applied for and/or approved, a project cost finalized and potentially a contractor selected ready to begin construction when approved by the voters. This concept is intended to minimize the how big and how much uncertainty for voters.

ARTICLE 13 - ARCHITECTURAL AND ENGINEERING FEES FOR NEW FIRE STATION

To see if the Town will vote to raise and appropriate the sum of \$66,000.00 for the purpose of funding architectural and engineering services to revise and update existing building and site plans for the future construction of a new fire station at Liberty Way. This sum is to come from the unassigned fund balance and no amount to be raised from taxation. It is anticipated that an additional \$34,001.00 shall be spent from the Fire Station and Municipal Office Impact Fee Accounts for this purpose. Estimated 2017 tax rate impact: \$0.00. [Fire Station Feasibility Study](#)

The Feasibility Study report is available online, we encourage you to take a few moments to review it and learn why this is such a critically important project. If you have any questions, please feel free to contact Chief Fraitzl ffraitzl@litchfieldfd.com or Deputy Chief Nicoll dnicoll@litchfieldfd.com or call the station at 424-8071 if you have any questions or concerns.

The department responded to a total of 638 emergency requests for service in 2015. Once again, medical calls attributed the largest percentage of our calls. The year's calls are broken down by incident



A historical look at our annual call volume							
Year	Calls	Year	Calls	Year	Calls	Year	Calls
1985	198	1994	337	2003	488	2012	564
1986	212	1995	333	2004	556	2013	530
1987	265	1996	484	2005	620	2014	684
1988	223	1997	380	2006	707	2015	593
1989	245	1998	401	2007	823	2016	638
1990	266	1999	376	2008	913		
1991	283	2000	456	2009	721		
1992	300	2001	449	2010	778		
1993	278	2002	513	2011	786		

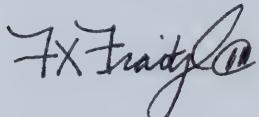
I will once again close this report by extending my heartfelt thanks to the members of the department current and retired for their ongoing commitment and dedication to the community.

I am honored to lead such a great group of dedicated firefighters who selflessly give of themselves to protect the community 24 hours a day 7 days a week, 365 days a year.

We are always looking for individuals interested in serving their community. No experience required, all you need is the commitment and dedication, we will provide everything else. Come join the Litchfield Fire family!

We would also like to thank you, the residents for your continued support of **your** fire department!

Yours in Safety,



Francis X. Fraitzl, III, EFO, CFO
Fire Chief



Report of Forest Fire Warden and State Forest Ranger

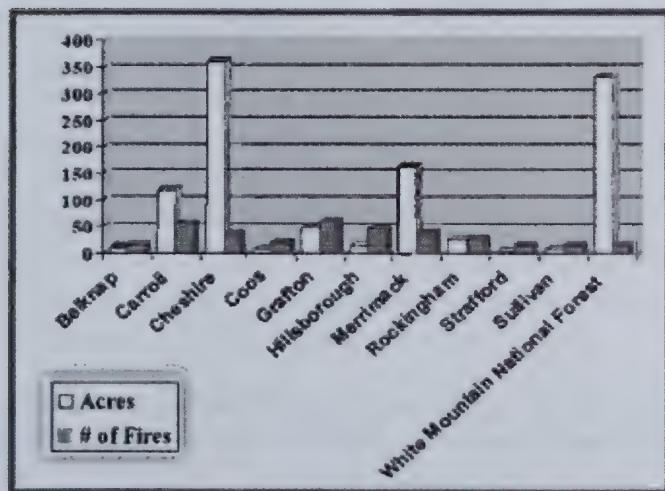
Over the past two years, New Hampshire has experienced its busiest fire seasons since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the town of Albany in November. Fires falling under state jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2017 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfi.org.

2016 WILDLAND FIRE STATISTICS

(All fires reported as of December 2016)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
15	85	35	10	12	2	18	9	148

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

2016 Annual Report of the

Southeastern New Hampshire Hazardous Materials District

Bruce Breton
Selectman, Windham
Chairman, Board of Directors

Chief Thomas McPherson, Jr.
Windham Fire Department
Chairman, Operations Committee



About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY2017 operating budget for the District was \$124,794.00. Additionally, in 2016 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$126,520.00. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house two response trucks, technician trailer, and operations trailer, as well as provide office and meeting space for the REPC Director. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

The Emergency Response Team:

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief Fire Officer who serves in the Technical Team Liaison position. The Team maintains a three level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While

the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 31 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 17 Hazardous Materials Technicians, 3 Communication Specialists, 1 Information Technology Specialist and 2 Support Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry and a local police officer.

The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer.

This mobile apparatus carries the team's equipment which includes chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Command Support Unit and one Response Truck along with the Technician Trailer are housed in our Windham facility, while spill trailers are located in Derry, Hooksett and Plaistow, allowing for rapid deployment. The other Response Truck and Operations Trailer are housed at Auburn Fire and the Foam Trailer is housed by Salem Fire. Activation of the team is made by the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

Response Team Training

In 2016 the Emergency Response Team completed 1049 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Computer Aided Management of Emergency Operations (CAMEO), Advanced Radiation Detection, Web EOC, Sample Collection Procedures, and Street Smart Chemistry

Emergency Responses

In 2016 the Team responded to 14 incidents. These included, an overturned gasoline tanker, spill trailer responses for hydrocarbon fuel spills, assisting the local police departments with identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhhazmat.org

PLANNING BOARD

The Litchfield Planning Board is made up of volunteers. Town residents who are appointed by the Board of Selectmen to serve Litchfield in guiding and making recommendations related to the development of the town. The board meets on the 1st and 3rd Tuesday each month. The board is supported by the Nashua Regional Planning Commission (NRPC) to guide the board in drafting and implementing local land use laws and monitoring State and Federal laws impacting the town.

In 2016 the Litchfield Planning Board reviewed the following applications.

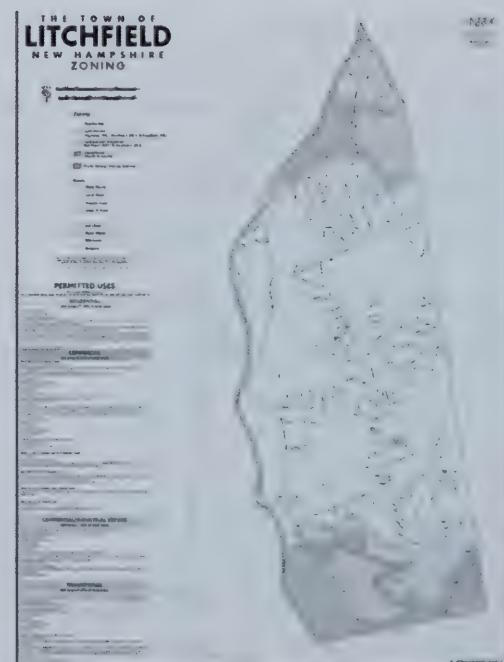
- Subdivision Application Map 2 Lot 88 Weatherstone Road & Horizon Drive existing 90.3 acre lot subdivided into 34 single family lots, 1 open space lot, & one lot for future multi - family development.
- Subdivision Application Map 23 Lot 1 Charles Bancroft hwy. Re-subdivide lot 23-1 back into 2 lots as approved in 1993.
- Subdivision Application Map 7 Lot 29 Talent Road Allowed duplex to be converted into a Condex.
- Site Plan Application Map 2 Lot 88-35 off Page Road create 42 units of Multi-family Housing 7 buildings with 6 townhouse style units each surrounded by open space.

Over the last year the Planning Board has been involved in several projects.

- The board is reviewing the Master Plan, This year we started with the population and Housing chapter
- The board amended the site Plan Review Regulations to ensure the standards also applied to Multi-Family proposals.
- Draft Zoning Amendments for 2017 town Meeting
 - a) To amend Accessory Dwelling unit ordinance per State Law
 - b) To clarify the location of the Dimensional Requirements in the Zoning Ordinance. No changes are proposed to the actual requirements.
 - c) To amend the Telecommunication Facilities Ordinance to match State and Federal law (47 CFR 97.15(e) that height limits are unenforceable.

Respectfully submitted,

Thomas Young, (Chairman)
Matthew Shoemaker (Vice Chairman)
Steve Perry (Selectmen's Rep)
Michael Croteau (Clerk)
Russell Blanchette
Dr. Kim Queenan
David Samuel
Tyler Perrin (alternate)
Joe Blanchette (alternate appointed in 2016)



TITLE LXIV

PLANNING AND ZONING

CHAPTER 674

LOCAL LAND USE PLANNING AND REGULATORY POWERS

Regulation of Subdivision of Land

Section 674:39-aa

674:39-aa Restoration of Involuntarily Merged Lots. –

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be stopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

Source. 2011, 206:4, eff. July 24, 2011.

Recreation Commission Annual Report for 2016

The Litchfield Recreation Commission (LRC) was established by the Town in 2000, pursuant to State law RSA 35-B. The LRC provides leadership for the Town's Parks and Recreation Department. Unlike most towns in the local metropolitan area, Litchfield has no professional parks and recreation director or administrative staff, and so most of the efforts in running this department and carrying out recreational programs are accomplished by volunteers, local organizations, and contractors.

The LRC is composed of seven full members (one of which is a Selectman ex-officio appointment) and four alternates. At the start of 2016, the LRC was comprised of five full members and one appointed alternate. John Brunelle joined us as the Selectman ex-officio. John Bryant continued as the Chairman of the Commission, with Andy Collins continuing as Vice-Chair. We added Mike Boschi and Kurt Schaefer as members. Our current schedule for meetings is the 2nd and 4th Tuesdays of each month at 7:30pm at Town Hall.

Fields, Facilities, and Partnerships

The LRC interacted with Town schools, civic organizations, and local sports leagues to cooperatively provide recreational opportunities. The LRC acts as an approval and scheduling authority for field and facility requests, sets rules for proper usage and access, and provides for maintenance of fields and facilities. Those facilities under the LRC's jurisdiction in 2016 were the same as in past years:

- Roy Memorial Park (2 Woodhawk Way), including Talent Hall and all park grounds
- Scott F. Innes Sr. Field, formerly known as "Brickyard Field" (Brickyard Drive)
- Corning Road baseball fields (Brook Road)
- Jeff Lane baseball fields
- Public tennis courts (Albuquerque Avenue)
- Litchfield Park at Sawmill Brook

It should be noted that the LRC only has authority over Town-owned recreational properties and facilities. It does not have authority or responsibility for those owned by the School District, Conservation Commission, privately-owned properties, and Darrah Pond proper (the water body itself, which by State law is the property of the State of New Hampshire).

To provide and maintain fields and facilities, the LRC relies on contracted services for field mowing and maintenance, landscaping, major repairs, and professional services such as inspections. Other paid services include trash removal, chemical toilets, and utilities for electricity, water, and propane.

A significant amount of volunteer efforts and in-kind contributions were and continue to be made by many individuals and organizations, helping to offset costs while improving facilities and quality of life here in Litchfield. Those listed below are the local organizations that LRC interacted with this year, demonstrating some of the recreational opportunities and benefits provided to the Town through these partnerships (in alphabetical order):

- Litchfield Arsenal Travel Baseball Team
- Litchfield Baseball Association
- Litchfield Blast Travel Softball Teams
- Litchfield Girl Scouts
- Litchfield Girls Softball League

- Litchfield Lions Club
- Litchfield School District
- Litchfield Pickleball Association
- Litchfield Playgroup
- Litchfield Recreational Basketball League
- Litchfield Seniors Group
- Litchfield Youth Flag Football
- Litchfield Youth Lacrosse League
- Litchfield Youth Soccer Association
- Litchfield Youth Wrestling

The above organizations provided a mix of recreational events and services during the year:

- Youth sports instruction and clinics
- Youth sport games and tournaments
- Adult recreational activities
- Senior citizen recreational activities
- Family-fun days
- Entertainment events such as comedy nights, talent shows, and concerts
- Civic events such as fundraisers, cancer and hunger walks
- Scholarships to graduating CHS seniors

LRC Projects in 2016

In 2016 the LRC, along with Litchfield Baseball Association, has started renovation of the Jeff Lane baseball fields. This will be converted into a baseball complex, to be known as the Justin Bissett Memorial fields. Justin was a young boy from Litchfield who passed away at age 7 from a brain tumor. He loved baseball and played in the LBA program. The project is scheduled to be completed in 2017.

We held our 4th annual Litchfield WinterFest at Darrah Park in February of 2016. An estimated 500+ residents took part in the various activities. The event began with a night of children's activities at Talent Hall and continued with events on Saturday including sled dog rides, kids snowmobile rides, a super slide, a hockey game, chili cook off and a bake sale. Special thanks to Commissioners Keith Buxton and Colleen Gamache for taking the lead and recruiting a great group of community volunteers to make this event happen.

Litchfield's 4th Annual Turkey Bowl was held on Thanksgiving Day, 2016. We had a great turnout, greater than expected. It was a competitive but fun game on a beautiful day and the North side eventually came out with the win – their 3rd straight! The South will be looking for the win in 2017!

Our Seniors Group continued to be very active in 2016. The group meets on a regular basis for luncheons, entertainers, speakers and many other activities. They meet at the Litchfield Community Church.

The Litchfield Playgroup held another successful Easter Egg Hunt at Roy Memorial Park/Talent Hall last spring. They can be found on Facebook for additional information.

The Commission is always interested in hearing of other activities that residents have an interest in. Please contact us with ideas or suggestions or to offer to help with our programs. You can reach us by email at rc@litchfieldnh.gov or on Facebook. You can also visit our website at www.litchfieldrec.com

In closing, it is the Litchfield Recreation Commission's mission to promote and increase recreational opportunities in our Town; to keep our Towns' recreational facilities open, safe, and cost-efficient within available funding; and manage to the best of our abilities the Town's available resources for parks and recreational purposes. We encourage any residents interested in improving Litchfield's recreational services to consider joining the Recreation Commission (contact Town Hall for further information).

--Submitted by the 2016 Litchfield Recreation Commission:

John Bryant, Chairman	Andy Collins, Vice-Chairman
Sandy Vance, Secretary	Mike Boschi, Member
Keith Buxton, Member	Kurt Schaefer
Colleen Gamache, Member	John Brunelle, Selectman ex officio
Jess Philbrick, Member	

MOSQUITO CONTROL DISTRICT 2016 Annual Report

2016 was a very good year because of the unusual drought conditions around the state. Mosquito activity was extremely low for the year, only 1 pool of mosquito's tested positive for West Nile Virus which was in Nashua, NH. The district was also recognized on a national scale on the John Oliver Show in March which showed a video of one of our meetings which went viral. The segment was funny, but really showed our dedication to our district over the past 10 years. Along with our present vendor, Municipal Pest Management Services we will try to prevent mosquito borne illnesses in the Town of Litchfield. With your help, we can have another successful spring and summer season.

Respectfully submitted,

John Latsha, Chairman LMCD

AARON CUTLER MEMORIAL LIBRARY DIRECTOR'S REPORT

The mission of the Aaron Cutler Memorial Library is to offer the community resources, programs, and services, in a pleasant and welcoming environment, to provide learning support for elementary, middle and high school students; satisfying recreational experiences for all ages; and opportunity for personal growth and development. To this end, the library provided patrons of all ages with:

- many avenues, both in-house and online, to gather the supplemental information needed to complete assignments;
- high demand bestselling fiction, non-fiction and movies;
- pleasure reading to promote lifelong learning;
- the opportunity to study a variety of subjects for personal edification; and
- a variety of programs and events to engage the mind, entertain, and spark creativity.

Library Use

Borrowed 35,784 library items

Counted 20,068 visits to the library

Hosted 6,020 patrons at 300 library programs

Added 256 new patrons

Library Resources

In-House Resources

- The library held 17,209 materials in a variety of formats including: print, audiobooks, magazines, newspapers, movies and computer programs.
- 1,021 new materials were cataloged and added to the collection. 950 of these items were purchased; 71 items were donated.
- 1,021 out-of-date, lost, damaged, and non-circulating materials were withdrawn.
- Internet ready computers equipped with Microsoft Word, Excel and PowerPoint were provided for use, and an Early Literacy Station, equipped with 50 educational software programs for children ages 2 through 10, was available in the Young Readers' Room.
- 3,136 connections were made to our Wi-Fi which is available during business hours inside the library, and 24/7 outside on the library grounds.
- A telescope, donated by the NH Astronomical Society for patron use.

Online Resources

• New Hampshire Downloadable Book Consortium

- Library patrons had free access to: 46 magazines; 8,235 downloadable audiobook titles in MP3 and Overdrive Listen formats; 10,943 eBooks titles in the ePub, Open ePub, Kindle Book, OverDrive Read and PDF formats.
- A complete list of compatible devices and detailed instructions for using these free downloadable resources is available through the library website.

• NHewLink Databases

- Library patrons had access to thousands of magazine, journal, newspaper, encyclopedia and other sources through subscription services provided by the library. These 21 database resources provided homework and research help, as well as recreational reading, in a wide variety of popular and academic subjects. A complete listing of these resources is available on the library's website.

- Patrons enjoyed the online newsstand, choosing from over 1,700 titles available each month through MasterFile Premier, including such popular titles as Consumer Report's, People, Newsweek, PC World and Money.
- Patron's received online reader's advice from NoveList Plus, a service that provides recommendations on over 100,000 fiction and non-fiction titles, series info, read-alikes, book award lists, and much more.
- Library patrons searched Encyclopedia Britannica, Compton's Encyclopedia, and the Elementary Encyclopedia for a wide variety of information needs from the comfort of their own homes.
- **Mango Languages** allows residents to build language proficiency and cultural understanding in 60+ languages ranging from Spanish to Swahili, English to Icelandic, and Shakespeare to Pirate.
- **NEW--Lynda.com** offers access to over 4,700 self-paced video courses to help patrons pursue their personal and professional goals. Areas include software, technology, creative and business skills, and more.
- **KOHA Integrated Library System** allowed patrons to place holds, renew items, create reading lists, comment and rate what they've read, receive email reminders of items coming due, etc.
- **Interlibrary Resources**
 - Litchfield residents had access to materials around the state through the Interlibrary Loan program, in which 1,531 requested items were delivered to the library for pick-up, some of which were loaned several times.
 - Members of several private book clubs in Litchfield were provided with multiple copies of their chosen title each month.

Library Programming

- **Highlights from the Adult Services Department:**
 - *All Booked Up*, a book discussion group, on the 1st Wednesday of the month at 6:30 p.m. or the 1st Friday of the month at 1:00 p.m.
 - *Book of the Month Club*, with a monthly featured title.
 - *Exercise Your Mind. READ!*, a 7-week summer reading club that included reading, activities and prizes, featuring concerts by the 39th Army Band NH Nat. Guard and The Wide Avenue Cohort.
 - *In Stitches*, a drop-in knitting group, on the 1st, 3rd and 5th Thursdays of the month from 10:00-12:00.
 - Downloadable book training on the 2nd Wednesday of the month at 2:00p.m. and 3rd Tuesday at 6:30p.m.
 - Monthly programs such as the Capital Crime of Witchcraft, Birds of Prey, Hiking Camino de Santiago, A Night of Poetry with local poet Paul Bellerive, and Black Bear Behavior.
- **Highlights from the Tween and Teen Services Department:**
 - *Page Turners*, a book discussion group for tweens in grades 6-8, 2nd Thursday of the month at 2:30 p.m. Bus transportation from LMS is available.
 - *Ready, Set, READ*, a 6-week summer reading club for 6th-12th graders, including reading, crafts, activities and prizes, featuring Cartoon Drawing with Marek Bennett, Bicycle Maintenance & Repair, and Dance for Fitness.
 - High School Role Playing Game Night, led by resident Connor Robinson, 1st and 3rd Tuesday of the month from 6:00-8:00 p.m.
- **Highlights from the Children's Services Department:**
 - Book Babies, a 20-minute lap-sit program for babies (newborn to 18 months) and their caregivers on Fridays at 10:30, featuring simple board books, rhymes and songs.
 - Tiny Tales, a lap-sit program for toddlers (18-35 months) and their caregivers on Fridays at 11:30, bridging Book Babies and Preschool Story Time.
 - Preschool Story Time on Tuesdays at 10:30 a.m. or Wednesdays at 12:30 p.m.
 - Pajama Story Time on the 1st Thursday of even numbered months at 6:30 p.m.
 - Stuffed Animal Sleepover, a special Story Time for children and their stuffed animals. The children leave, and the animals stay for a night of amazing adventure documented in photos on our website.
 - Make 'n Take Crafts each month.
 - Book Bunch, a book discussion group for kids in grades 3-5, 3rd Wednesday of the month at 4:00 p.m.

- Family Tabletop Game Night, led by resident Nick Ozmore, 2nd Thursday of the month from 6:00-8:00 p.m.
- Crafting at the town's Winterfest event during Parents Night Out.
- *On Your Mark, Get Set...READ!*, a 7-week summer reading club for little ones under 36 months, including Story Time, Kangaroo Training, Family Yoga, and dozens of short activities to complete and check-off.
- *On Your Mark, Get Set...READ!*, a 7-week summer reading club for kids age 3-11, including reading, crafts, contests, performers, events and games, featuring a 2-person production of *The Wizard of Oz* by the Hampstead Stage Co., Lindsay and Her Puppet Pals, and Flinging Frisbees with Ultimate Frisbee expert Derek Burkhardt..
- Library Card Sign-Up Month for 1st graders at GMS.
- 5 sessions of The Polar Express Event, the story brought to life with costumed characters, music, hot cocoa and a visit from Santa Claus, co-sponsored by the Litchfield Lion's Club.

Other Services

The library provided one-on-one computer assistance, photocopying, faxing, tutoring space and test proctoring to residents, as well as hosted 9 Campbell High School sophomore projects.

Community Support

The library relied on the support of the community for the extra touches that make the library a great place to visit. Special thanks go to: the Friends of the Library for their annual 24/7 Book Sale on the porch, as well as the ongoing sale indoors, that puts gently used books into the hands of the community, the Annual Holiday Gingerbread Contest, and their donations of activity passes to the SEE Science Center (Manchester), Museum of Science (Boston) & Squam Lakes Science Center (Holderness), summer reading funds and prizes, etc.; the 43 individuals who provided the library with a helping hand when it was needed; the 29 neighboring businesses that supported our 3 summer reading clubs through donations of prizes and funding; the 5 local groups and professionals who donated their time and expertise to library programs; and the individuals who provided the library with activity passes to the Currier Museum of Art (Manchester), the Millary Museum (Manchester), the Aviation Museum (Londonderry), and funds for other needs.

Return on Taxpayer Investment

Weighing taxpayer investment (\$217,417) against the cost for patrons to purchase the materials and services provided to them by the library in 2016 (\$609,650), taxpayers enjoyed a return on investment of \$392,233 or 180%. (Based on Public Library Value Calculator)

An Open Invitation

If you have not been using library services, please pay us a visit. Aside from being a beautiful building, the library is a bright, cheerful space filled with current information and materials, staffed by friendly people who are all too happy to help you find the content you need in-house, across the state or in cyberspace.

Respectfully submitted by Vicki Varick, Director

DEPARTMENT OF BUILDING SAFETY/HEALTH CODE ENFORCEMENT

In 2016 the availability for building lots was very low, 13 Building Permits for new homes were approved. There is a demand for house lots. I am finding the type of homes people are requesting are single story. There is an aging population selling the large two story homes, downsizing seems to be the new trend, similar to the tiny house trend.

The number of permits for solar panel installations has declined.

Only 2 accessory dwelling unit permits were issued this past year. There are a number of accessory dwelling units in the planning stage. The new state law which will go into effect in June of 2017 requires that all cities and towns in this State allow Accessory dwelling units.

The Litchfield Planning Board approved a 42 unit condo complex; there is no other housing like this in Litchfield. This type of housing is affordable.

The PFOA contamination at the north end of town has required the installation of public water to the affected area. There are approximately 300 homes affected. The work of installing the water line has begun and approximately 50 homes have been connected to public water so far. 2017 will be a very busy year for water connection.

In closing, it has been a pleasure working with Litchfield's residents and staff and I expect 2017 to be no different.

Kevin Lynch
Code Enforcement/Building Official
Health Officer

Permits for 2016

<u>Types of Permits</u>	<u>Count</u>
New Homes	13
Additions/Garages/Renovations	107
Demo	2
Accessory Dwelling Units	2
Swimming Pools	4
Mechanical/heat/oil/gas	107
Electrical	94
Plumbing (this year's jump due to water connection permits)	215
Septic Test Pit/Leach Fields	12
Well	2
Total Permits Issued	558

Permit Fees Collected in 2016 \$35,256.00



Litchfield Zoning Board of Adjustment 2016 Annual Report

The Litchfield Zoning Board of Adjustment (ZBA) has 5 members appointed by the Board of Selectmen. The Board meets at 7 P.M. on the second Wednesday of each month in the Town Hall meeting room to hear requests from applicants to appeal administrative decisions and requests to grant variances, special exceptions or equitable waivers.

Section 1: Membership and Assignments

There are currently 5 members and 3 alternates on the Board. The Chair and Vice-Chair positions are nominated by ZBA members each year in May.

- John Devereaux, Al Guilbeault, and Richard Riley were approved by the Board of Selectmen as ZBA Board members for additional three year terms.
- Laura Gandia was elected Vice Chairperson by the ZBA Board in May for another one year term.
- Richard Riley was elected Chairperson by the ZBA Board in May for another one year term.

Litchfield Zoning Board of Adjustment				
	<u>Membership Start</u>	<u>Term Expiration Date</u>	<u>Years of Service</u>	
Members:	John Devereaux	2003	March	2019
	Laura Gandia - Vice Chairperson	2000	March	2018
	Albert Guilbeault	2005	March	2019
	John Regan	1998	March	2017
Alternates:	Richard Riley Jr - Chairperson	2003	March	2019
	Thomas Cooney	2007	March	2018
	Gregory Lepine	1990	March	2018
	Eric Cushing	2005	March	2017
	OPEN			
	OPEN			

Section 2: Case Load and Decisions

In 2016 the Board heard testimony and made decisions on two (2) applications.

Case #	Case Type	Case Description	ZBA Decision
2016-01	A variance from LZO §502.01; Area.	The proposed subdivision would create one conforming single family residential lot and one non-conforming single family residential lot of 0.972 acres (42,351 sq. ft.) where a minimum of 1 acre (43,560 sq. ft.) is required.	Approved
2016-02	A variance from LZO §300; Setbacks.	The proposed detached garage would be located 10 ft. from the side setback where a minimum of 20 ft. side setback is required.	Approved

Section 3: Budget

- Refer to Town Report

I'd like to thank all the Board members and alternates for the time they spent this past year performing this important service for the town.

Respectfully submitted,

Richard Riley - Chairperson
Litchfield Zoning Board of Adjustment

CEMETERY TRUSTEES

The cemetery trustees would like to remind the citizens of Litchfield that a handbook of rules and regulations for the three cemeteries in Litchfield (drafted by the Trustees and approved by the Pinecrest and Hillcrest Cemetery Associations) is available for distribution at the Town Clerk's Office.

A document approved by the Town Attorney for the Right of Internment in the town cemeteries, that meets the internment statutes of the State of New Hampshire, will be issued at the time of burial.

Damaged gravestones in Hillcrest Cemetery were repaired this summer by Kai Nalenz of Gravestone Services of New England, located in Bedford, NH. This is an ongoing project initiated by the Cemetery Trustees to keep our historic grave markers in good condition.

The annual Cemetery Spring cleaning, done prior to Memorial Day, was once again done by the NH prisoner work program. .

Dalmatian Landscaping of Litchfield did an excellent job mowing, cleaning and shrub pruning at all three cemeteries throughout the season.

Respectfully submitted by,

Jody L. Fraser
Litchfield Cemetery Trustee



9 Executive Park Drive, Suite 201
Merrimack, NH 03054
Phone: 603 424 2240
Fax: 603 424 2230

Value yesterday. Enhance tomorrow. Plan today.

NASHUA REGIONAL PLANNING COMMISSION 2016 LITCHFIELD MEMBERSHIP BENEFITS

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management, and parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and online interactive apps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 70% federal funding, 12% local grants, 11% local dues, 6% local contracts and 1% from the State of NH. Highlights of 2016's regional initiatives of benefit to all communities include:

- **Pipeline and Hazardous Materials Safety:** NRPC completed work under a grant from the U.S. DOT to promote best practices regarding pipelines and land-use planning, to engage local fire/first responders, and to advance public and inter-organizational data exchange.
- **Modernization of MapGeo, NRPC's Live Maps App:** In 2016 NRPC's implementation of MapGeo (available at: <http://nrpcnh.mapgeo.io>) migrated to a google-based environment. The new app features more efficient search, richer overlay themes, and closer integration with Google streetview, 2016 imagery, directions, and landmarks.
- **Open Data Portal:** Several of NRPC's core GIS datasets can now be downloaded for free from the Open Data Portal (available at: data.nashuarpc.opendata.arcgis.com). This resource features thematic search of datalayers, mapping and tabular data previews, ability to filter datasets by user-specified criteria, and data download in a variety of popular formats including ESRI, google, and open-source.
- **Nashua Region Water Resiliency Action Plan:** With US EPA grant support, NRPC completed the Nashua Region Water Resiliency Action Plan to help municipalities become more resilient to the impacts that climate change has on their water infrastructure. Results of this project will be incorporated into the hazard mitigation plan to help municipalities develop a local climate adaptation strategy.
- **Renewable Energy Tool Belt:** NRPC, in partnership with the Local Energy Solutions Work Group, began developing the "Renewable Energy Tool Belt" with funding from the NH Charitable Foundation. The Tool Belt will consist of a series of worksheets and short decision guides that will help communities to compare potential renewable energy systems for their municipal facilities.
- **Metropolitan Transportation Plan:** NRPC held 3 public workshops across the region in the Towns of Hudson, Milford and Wilton to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.
- **Planning for Parks and Playgrounds:** With grant funding assistance from the HNHfoundation, NRPC has begun to develop a suite of resources for municipalities' recreation planning efforts. When complete, NRPC will have available a GIS inventory of recreation sites in the region, an analysis of "play deserts," and a guide book for municipal leaders looking to implement a park or playground project.

- Climate Health and Adaptation Plan:** Through a grant from the NH Department of Health and Human Services, NRPC is partnering with the Greater Nashua Regional Public Health Network to develop a plan to identify potential health hazards related to severe weather and climate change. NRPC has conducted outreach with planners, healthcare workers, and emergency responders to help identify and implement one intervention strategy to mitigate the effects and reduce costs of climate change on health care.

HIGHLIGHTED LITCHFIELD MEMBERSHIP BENEFITS	ESTIMATED VALUE
ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2016, Litchfield signed a 12-month contract with a competitive supplier as part of the aggregation.	Litchfield savings: \$7,269 (compared to the default utility rate) NRPC Staff Time: 140 hours
HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw NRPC staff conducted seven HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua, one was held in Milford, and one in Pelham. Residents of Litchfield could attend any of the seven events. In 2016, a total of 1,736 households participated in the HHW collections District-wide.	NRPC Staff Time: 500 hours Litchfield households served: 53 (3.05% of total served) Single collection event cost savings to NRSWMD: \$16,250.
TRAFFIC COUNTING www.nashuarpc.org/transview NRPC collected traffic counts at 9 locations within Litchfield. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. Traffic volume was collected at all 9 locations. Additionally, vehicle classification data was collected at 2 of the locations. NRPC also collects traffic data at the request of Litchfield town officials.	NRPC Staff Time: 44 hours
TAX MAPPING NRPC continues to provide tax mapping services to the Town. Each year NRPC incorporates updates and changes as recorded in the Hillsborough County Registry of Deeds and as reported by the town, makes any minor cartographic adjustments as needed, and provides hard copy and electronic pdf's for the Town's counter and website.	Estimated staff time: 40 hours
CUSTOM MAPS NRPC created a custom map of trail lands with descriptions of each property for use on Litchfield website. Edits to the map were made throughout the year on request.	Estimated staff time: 10 hours
ONLINE GIS https://nrcenh.mapgeo.io MapGeo, NRPC's award-winning Live Maps App, is a public-facing resource for property information in the region. NRPC's GIS database support both the Town's tax maps as well as this GIS parcel viewer with the same authoritative information.	Licensing fee: \$5,000/year NRPC staff time: 72 hours

HIGHLIGHTED LITCHFIELD MEMBERSHIP BENEFITS	ESTIMATED VALUE
DEVELOPMENT REVIEW AND PLANNING SERVICES Part of NRPC's comprehensive services is to offer direct local land use planning assistance. The Town of Litchfield utilizes contract planning services to directly assist the Planning Board. Services include assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attend hearings and work sessions to assist and answer questions, and support to the Board and Town staff in preparing notices, draft amendments and warrants for Town Meeting.	NRPC Staff Time: 285 hours Contract Amount: \$18,320
TRANSPORTATION PLANNING ADMINISTRATION NRPC maintained the region's Transportation Improvement Program (TIP) and Long Range Metropolitan Transportation Plan. These documents list multimodal projects over a 25-year planning horizon and serve as the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan. This is a critical step to ensure federal highway transportation dollars are available to Litchfield and the rest of the region.	NRPC Staff Time: 200 hours

Payments to NRPC

FY 17 Membership Dues:	\$6,284.00
Other Contractual Amounts:	\$18,320.00

REPRESENTATIVES FROM LITCHFIELD TO NRPC:

NRPC extends its heartfelt thanks to the citizens and staff of Litchfield who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Litchfield. Special thanks to:

Commissioners: Thomas Young, Michael Croteau

Transportation Technical Advisory Committee: Thomas Young

Nashua Regional Solid Waste Management District: David Mellen, Troy Brown

Energy Facilities Advisory Committee: Thomas Young

Respectfully Submitted,

Timothy Roache, Executive Director

STORM WATER MANAGEMENT PROGRAM

WHAT CAN YOU DO?

In order to protect and preserve our ecological resources, be sure to take the following preventive measures for:

Lawn/Yard Care

Excess fertilizers and pesticides applied to lawns and gardens wash off and pollute streams. Yard clippings and leaves can wash into storm drains and contribute nutrients and organic matter to streams.

- ✓ Don't over water your lawn, gardens, or other outdoor areas. Consider using a soaker hose instead of a sprinkler. Berm lawn and yard to prevent water runoff and encourage water absorption (infiltration).
- ✓ Preserve and plant trees and shrubs to help keep soil in place.
- ✓ Use pesticides and fertilizers sparingly. If necessary, only use recommended amounts.
- ✓ Use organic mulch or safer pest control methods.
- ✓ Compost or mulch yard waste. Cover piles of dirt or mulch.
- ✓ Recycle as much as possible.
- ✓ Use a broom to sweep and collect sediment and organic matter on sidewalks and driveways. Collect sand used on driveways and sidewalks for future use or disposal.
- ✓ Use de-icing materials sparingly on driveways and sidewalks.
- ✓ Drain swimming pools onto expanse lawns or other vegetated areas.



Small Farms

Agricultural run-off from farming activities increases the amounts of coliform and organic matter in downstream water supplies. Small farming activities such as cow, sheep, and goat grazing, as well as waste from chicken coops, hog or pig pens, horse corrals, etc. can also contribute to wastewater runoff if not properly maintained.

Septic Systems

Leaking and poorly maintained septic systems release nutrients and pathogens (bacteria and viruses) that can be picked up by storm water and discharged into nearby water bodies. Pathogens can cause public health and environmental concerns.

- ✓ Inspect your system every 3 years and pump your tank as necessary (every 3 to 5 years).
- ✓ Don't dispose of household hazardous waste in sinks or toilets.



Auto Care

Washing your car and degreasing auto parts at home can send detergents and other contaminants through the storm sewer system. Dumping automotive fluids into storm drains has the same result as dumping the materials directly into a water body. For example, one quart of oil can contaminate up to 2 million gallons of water.

- ✓ Use a commercial car wash that treats or recycles its wastewater or wash your car on your yard so the water infiltrates into the ground.
- ✓ Dispose of used auto fluids and batteries at designated recycling and drop-off locations.
- ✓ Prevent gas and oil leaks and spills.

- ✓ Have your motor vehicle routinely serviced.

Pet Waste

Pet waste can be a major source of bacteria and excess nutrients in local waters.

- ✓ When walking your pet, remember to pick up the waste and dispose of it properly. Flushing pet waste is the best disposal method.
- ✓ Leaving pet waste on the ground increases public health risks by allowing harmful bacteria and nutrients to wash into the storm drain and eventually into local water bodies.



Prevent Storm Water Runoff

There are several ways to help prevent storm water runoff. Here are some examples:

- ✓ Plant trees, shrubs, and ground cover.
- ✓ Use a barrel to collect rain and store water for gardening.
- ✓ Redirect downspouts from paved areas to vegetated areas. Guide storm water onto grass or other vegetated areas by using berms or dikes.
- ✓ Use wooden planks, bricks, or interlocking stones for walking areas and patios.
- ✓ Clear away fallen trees and debris from natural waterways and storm water drains.



*Copied from UNH Energy and Campus Development
www.unh.edu/ecd/stormwater

TOWN CLERK/TAX COLLECTOR

Motor Vehicle Registrations: Residents of Litchfield have many options when it comes time to renewing registrations. You may come to the office and pay with either cash, check or credit card, surf to www.litchfieldnh.gov and renew online using your checking account or Credit Card (your decals are mailed to you), or renew by mail using a check the renewal notice and return to us.

Residents only have to write one check to the Town of Litchfield for registrations.

When registering a new vehicle the individual listed first on the title paperwork MUST be present when doing the first registration.

When renewing a registration the State requires that you present your driver's license.

To register a Title Exempted Vehicle for the first time the law (RSA 261:2-a) requires that *in addition to a bill of sale* a person registering a 1999 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present one of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station. All vehicles year 2000 and newer must have a title.

Inspection stickers for a vehicle renewal need to be in place by the 10th day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Campers and motorcycles are to be inspected by June 1 of each year and will get an inspection sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

Internet users can go to the Department of Motor Vehicle site: www.egov.nh.gov/platecheck/pass.asp to check for initial plate availability. State of NH Motor Vehicle Agency phone numbers are: NH Title Bureau: 271-3111, Concord Motor Vehicle Registration: 271-2251, Walking Disability Desk: 271-2275, & TTD (hearing impaired): 1-800-735-2964. Driver licensing is done in Manchester, Milford, Nashua, Salem or Concord.

Boat Registration – The Town Clerk's office can register your boats bring us your State Renewal notice and for a \$5.00 Municipal Agent fee we can provide you with your new decals.

NH Hunting/Fishing Licenses and OHRV: January 2008 the Town Clerk's office started issuing New Hampshire Hunting and/or Fishing License. October 2009 we started issuing OHRV Licenses.

Elections: There will be one election this year the Town Elections on March 14th. Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also register to vote on Election Day at the polls. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license or social security card at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are now required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors on Election Day or at the Town Clerk's office. New law requires that a State approved photo id be shown when voting. New in 2016 if you do not have your ID you will be asked to fill out a form and have your photo taken by either the Moderator or the Town Clerk. Voting will take place at Campbell High School from 7:00 am – to 7:00 pm.

Dogs: There were 1,811 dogs licensed in 2016. **DOG TAGS EXPIRE APRIL 30 OF EACH YEAR**. Residents can renew dog licenses starting January 3rd. Due to budget restraints we will not be sending out a reminder notice. If we have your current phone number and or e-mail address you will receive a phone call or e-mail reminder from our office. This year the Town Clerk will be at the annual Rabies Clinic to issue dog licenses. If you show the rabies

certificate from the previous year the Vet can administer a 3-year rabies shot instead of the 1-year shot. There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. If you no longer have your dog please drop us a quick note or E-mail (tbriand@litchfieldnh.gov) to let us know or call us at 424-4045. **IMPORTANT:** Review your previous license to make sure that your dog's rabies vaccination is up-to-date. If you cannot find your vaccination certificate or license from 2012 call the office and we can research your records. You may renew your dog's license via the mail or the internet as long as the rabies vaccine is up to date. To register by mail please include: a check made payable to the Town of Litchfield (NO CASH PLEASE), and a self-addressed-stamped envelope for return of your new license and dog tag. To register via internet go to www.litchfieldnh.gov and click on the icon of the dog. When entering the license number, include 12-then your dog's license number. If you have questions please call the office we will be more than happy to walk you through the process.

License fees:	Puppies (3-7 months) or spayed/neutered over 7 months	\$6.50
	Male / Female (not spayed/neutered)	\$9.00
	Senior owner (over 65)	(for one dog) \$2.00

Vital Records: The fee for a marriage license this year has increased to \$50.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

Tax Collector Lien/Deed Calendar for 2016 **Dates and fees subject to change*

March 4, 2016	Delinquent notice of all taxes owed	No charge
April 4, 2016	Notice of impending lien certified to property owners	\$19.25
	2 nd or subsequent parcel	\$2.00
April 1, 2016	Notice of impending Tax Deed Certified to Property Owners	\$17.25
May 12, 2016	Execution of Tax Lien	\$19.25
	2 nd or subsequent parcel	\$10.00
May 9, 2016	Execution of Tax Deed	\$10 plus recording fees

Town Clerk/Tax Collector News: As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2010 I was recertified until 2020. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009 I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion. Thank you for this wonderful opportunity.

Town Clerk / Tax Collector Office Hours:

Monday 10:00 AM to 6:00 PM

Tuesday – Friday 7:30 AM to 3:00 PM

Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052

Phone: (603) 424-4045

Fax: (603) 424-8154

Email: tbriand@litchfieldnh.gov

Respectfully Submitted

Theresa L. Briand, Town Clerk/Tax Collector

RESIDENT MARRIAGE REPORT

01/01/2016 - 12/31/2016

Name	Residence	Name	Residence	Issuance	Marriage
McNally, Robert W	Litchfield, NH	Abucewicz, Alexandra	Hudson, NH	Litchfield	Bedford
Frappier, Peter J	Litchfield, NH	Macdonald, Melissa E	Merrimack, NH	Litchfield	Bedford
Gannon, Adam J	Litchfield, NH	Coffler, Chelsey M	Litchfield, NH	Litchfield	Nashua
Burke, Bryce C	Bedford, NH	Rank, Amanda D	Litchfield, NH	Bedford	Salem
McPherson Jr, John J	Litchfield, NH	Jacobs, Wendy L	Pelham, NH	Litchfield	Nashua
Czerwinski, Joseph A	Litchfield, NH	Anger-Balcom, Shawna M	Litchfield, NH	Litchfield	Litchfield
McEachern, Zachary D	Hampstead, NH	Smith, Melissa M	Litchfield, NH	Hampstead	Pelham
Burgess, David M	Litchfield, NH	Haywood, Misty D	Litchfield, NH	Litchfield	Litchfield
Lannan, Ryan T	Litchfield, NH	Smith, Brianna L	Litchfield, NH	Litchfield	Atkinson
Hogan, Bryan R	Providence, RI	Boisvert, Susan L	Litchfield, NH	Litchfield	Durham
Antonuccio, Nicole M	Litchfield, NH	Smith, Thomas D	Litchfield, NH	Litchfield	Alton Bay
Vaillancourt, Katie A	Litchfield, NH	Seabrook, Carter M	Litchfield, NH	Litchfield	Whitefield
Imbrici, Cathy A	Litchfield, NH	Prag St, Kevin J	Litchfield, NH	Litchfield	Hudson
Cross, Shannon J	Litchfield, NH	Tufts, Adam P	Litchfield, NH	Litchfield	Hudson
Demers, Zachery M	Litchfield, NH	Tripura, Tamara L	Litchfield, NH	Litchfield	Derry
Hampton, Matthew A	Litchfield, NH	Robles, Emely	Nashua, NH	Nashua	Nashua

Total Number of Records 16

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
Small, Nora Jean	01/11/2016	Nashua, NH	Small, Dustin	Lagrandier, Gabrielle
Small, Chase Edward	01/11/2016	Nashua, NH	Small, Dustin	Lagrandier, Gabrielle
Rackliffe, Palmer Baldwin	01/24/2016	Manchester, NH	Rackliffe, Michael	Rackliffe, Ginger
Wellman, Lucianne Catherine	01/24/2016	Nashua, NH	Wellman, Jonathan	Wellman, Tyshia
Brady, Viola Robin	02/02/2016	Nashua, NH	Brady III, James	Brady, Paula
Fader, Oliver Jude	02/06/2016	Nashua, NH	Fader, Stephen	Unger, Sarah
Stankard, Olivia Jane	02/15/2016	Manchester, NH	Stankard, Adam	Burroughs, Kayla
Vasil, Samuel Thomas	02/15/2016	Nashua, NH	Vasil, Matthew	Vasil, Sarah
Hanagan, Emilia Dorothy	03/10/2016	Manchester, NH	Hanagan, Shawn	Hanagan, Katie
Clark, Henley Mae	04/09/2016	Nashua, NH	Clark, Brian	Clark, Brittany
Lefort, Benjamin Leo	04/17/2016	Keene, NH	Lefort, Roderick	Lefort, Amanda
Ricard, Penny Ann	04/17/2016	Nashua, NH	Ricard Jr, Raymond	Ricard, Sarah
Robitaille, Reagan Brynn	04/19/2016	Manchester, NH	Robitaille, Jeremy	Robitaille, Kara
Fowler, Rosemary Elizabeth	04/22/2016	Manchester, NH	Fowler, Zachary	Fowler, Meaghan
Labrie, Juliette Pauline	04/25/2016	Nashua, NH	Labrie, Matthew	Labrie, Katie
Caesar, Corey Jeff	05/03/2016	Manchester, NH	Caesar, Michael	Legault, Laura
Zuhoski, Maci Elizabeth	05/09/2016	Nashua, NH	Zuhoski, Jerome	Zuhoski, Heather
Provencher, Jake Ryan	05/17/2016	Manchester, NH	Provencher, Jeremy	Provencher, Jennifer
Cutter, Madison Bren	05/24/2016	Manchester, NH	Cutter, Andrew	KennedyCutter, Shannon
Brady, Brooklyn Shae	06/05/2016	Manchester, NH	Brady, Adam	Brady, Margaret
Holden, Elle Cecile Marie	06/18/2016	Manchester, NH	Holden, Jason	Holden, Jocelyn
Marich, Colton Charles	06/25/2016	Nashua, NH	Marich, Christopher	Marich, Megan
Robson, Adelaide Mae	07/13/2016	Nashua, NH	Robson Jr, Steven	Robson, Kyle
Cameron, Nathan Randel	07/15/2016	Manchester, NH	Cameron Jr, Randel	Cameron, Adrienne
Cameron, Nora Jayne	07/15/2016	Manchester, NH	Cameron Jr, Randel	Valentino, Daphne
Valentino, Kanoa River	07/18/2016	Nashua, NH	Nashua, NH	Connell, Timothy
Connell, Lilah Dorothy	08/01/2016	Nashua, NH	Nashua, NH	Connell, Rachel

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

(continued)

Marcotte, Carter James	Nashua, NH	Marcotte, Alan
Melvin, Carmen Isabella	Nashua, NH	Melvin, Samantha
Leary, Ivy Catherine	Nashua, NH	Leary, Anneliese
Jamrog, Graham Patrick	Manchester, NH	Jamrog, Matthew
Coututier, Chloe Elizabeth	Nashua, NH	Coututier, Nicholas
Smith, Abigail Lee	Nashua, NH	Smith, Ryan
Grundhoff, Keira Ava	Nashua, NH	Grundhoff, Karl
Cornellier, George Christopher	Manchester, NH	Cornellier Jr, Brian
Hughes, Sawyer John	Derry, NH	Hughes, Sean
Degennaro III, Frank Francis	Lebanon, NH	Degennaro Jr, Frank
Gannon, Jacob Robert	Nashua, NH	Gannon, Adam

Total number of records 38

RESIDENT DEATH REPORT

01/01/2016 - 12/31/2016

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
Juchniewicz, George	01/14/2016	Nashua	Juchniewicz, William	Pearl, Sadie	N
Desouza, James	01/29/2016	Litchfield	Desouza, Joseph	Rose, Mary	Y
Labrie, Richard	01/30/2016	Litchfield	Labrie, Normand	Lavoie, Viviane	Y
Ramos, David	02/01/2016	Litchfield	Ramos, Vincent	Boisvert, Marie	Y
Frisella, Ralph	02/05/2016	Manchester	Frisella, Philip	Mori, Louisa	Y
Reeves, Lisa	03/25/2016	Litchfield	Sinclair, Carroll	Park, Barbara	N
Maclean, Donald	03/29/2016	Litchfield	Maclean, Allen	Mucht, Loretta	Y
House, Larry	04/10/2016	Litchfield	House, Billy	Francis, Jodwan	Y
Creed, Winifred	04/11/2016	Merrimack	Cusik, John	Stack, Mary	N
Borrun, John	04/12/2016	Manchester	Borrun, John	Dolan, Eleanor	N
Laferriere, Robert	04/16/2016	Rochester	Laferriere, Lionel	Theriault, Lillian	Y
Lefort, Benjamin	04/17/2016	Keene	Lefort, Roderick	Richard, Amanda	N
Carten, Yvette	04/19/2016	Manchester	Brideau, Augustin	Doiron, Sara	N
Welsh, Mary	05/13/2016	Litchfield	McQuaid, Owen	Reynolds, Rose	N
Frappier, Arthur	05/31/2016	Bedford	Frappier, Arthur	Boudreau, Anna	Y
McLellan, Robert	06/04/2016	Nashua	McLellan, Joseph	Walker, Ethel	Y
Dapkas, Ronald	06/04/2016	Nashua	Dapkas, Roy	Foley, Anna	N
Brown, Nancy	06/07/2016	Bedford	Ashe, William	Keon, Patricia	N
Cavallaro, Bruce	06/11/2016	Manchester	Unknown	Unknown, Beatrice	N
Bell, Charlotte	06/18/2016	Nashua	Bell, Charles	Hicken, Maude	N
Wilson III, Robert	07/04/2016	Manchester	Wilson II, Robert	Blackwelder, Nell	Y
Garrard, Arnold	07/19/2016	Wolfeboro	Garrard, Stanley	Foster, Pearl	Y
Fauteux, Rene	07/19/2016	Windham	Fauteux, Hector	Bouffard, Marianne	N
Thomas, Lois	07/21/2016	Litchfield	Henderson, Ronald	Caru, Phyllis	N
Levesque, Gabrielle	07/27/2016	Merrimack	Morin, Oscar	Saucier, Flora	N
Corriveau, Earl	08/06/2016	Nashua	Corriveau, Earl	Morin, Laura	Y
Valenti, Patricia	08/11/2016	Merrimack	O'Neil, Paul	Benoit, Bernadette	N
Kareckiene, Ramute	08/29/2016	Litchfield	Petrauskas, Pranas	Petrauskiene, Prane	N
Montague, Frederick	08/31/2016	Goffstown	Montague, Cecil	Guppy, Helen	Y
Chan, Hunt	08/31/2016	Nashua	Chan, Mount	Lao, May	N
Maceachern, Earl	09/10/2016	Derry	Maceachern, Walter	Durkee, Helen	N
Lopez, Julio	09/10/2016	Litchfield	Lopez, Julio	Ramirez, Martina	N

RESIDENT DEATH REPORT

01/01/2015 - 12/31/2015

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
Carpenter, Donald	09/27/2016	Goffstown	Carpenter, Levergne	Lindgren, Ruth	Y
Vincent, Timothy	09/30/2016	Nashua	Vincent, Walton	Goncalves, Mary	N
Manson, Susan	10/20/2016	Litchfield	Oglesby, William	Stafford, Helen	N
Gilchrist, Teresa	11/01/2016	Merrimack	McIsaac, John	Pierce, Mildred	N
Labrie, Denise	11/08/2016	Litchfield	Labrie, George	Beaulieu, Armande	N
Roulx, Richard	11/09/2016	Litchfield	Roulx, Wilfred	Bennett, Hazel	Y
Hokenstrom, Virginia	12/11/2016	Litchfield	Winkelman, Unknown	McHale, Bernice	N
Fay Sr. Robert	12/19/2016	Nashua	Fay, Frank	Fontain, Eva	Y

Total number of records 40

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending

12/31/2016

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR		LEVY FOR YEAR Of this Report	PRIOR LEVIES		
			2015	2014	2013+
Property Taxes	#3110	xxxxxx	\$ 386,112.95	0.00	0.00
Resident Taxes	#3180		0.00	0.00	0.00
Land Use Change Taxes	#3120		0.00	0.00	0.00
Timber Yield Taxes	#3185		0.00	0.00	0.00
Excavation Tax	#3187		0.00	0.00	0.00
Utility Charges	#3189		0.00	0.00	0.00
Betterment Taxes			0.00	0.00	0.00
Property Tax Credit Balance			\$0.00		

TAXES COMMITTED THIS YEAR		Levy for Year Of this report	2015			
Property Taxes	#3110	\$ 18,844,755.00	\$0.00			
Resident Taxes	#3180	\$0.00	\$0.00			
Land Use Change Taxes	#3120	\$ 6,500.00	\$0.00			
Yield Taxes	#3185	\$ 6,664.29	\$0.00			
Excavation Tax	#3187	\$ 3,597.44	\$0.00			
Utility	#3189	\$0.00	\$0.00			
Betterment Taxes		\$0.00	\$0.00			

OVERPAYMENT REFUNDS		Levy for Report of this Year	2015	2014	2013+
Property Taxes	#3110	\$26,100.06			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax	#3187				
Interest - & Penalties on Delinquent Taxes	#3190	\$ 6,220.11	\$ 20,156.94	\$0.00	\$0.00
Interest & Penalties on Resident Taxes	#3190	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DEBITS		\$ 18,893,836.90	\$406,269.89	\$0.00	\$0.00

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of
CREDITS

LITCHFIELD

Year Ending 12/31/2016

REMITTED TO TREASURER	LEVY FOR YEAR Of this Report	PRIOR LEVIES		
		2015	2014	2013+
Property Taxes	\$ 18,501,602.29	\$ 281,369.90	\$0.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$ 6,500.00	\$0.00	\$0.00	\$0.00
Timber Yield Taxes	\$ 6,664.29	\$0.00	\$0.00	\$0.00
Interest (included Lien conversion)	\$ 6,220.11	\$ 18,015.44	\$0.00	\$0.00
Penalties	\$0.00	\$ 2,141.50	\$0.00	\$0.00
Excavation Tax	\$ 3,597.44	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Conversion to Lien (principal only)	\$0.00	\$ 100,072.05	\$0.00	\$0.00
Discounts Allowed	\$0.00	\$0.00	\$0.00	\$0.00

ABATEMENTS MADE	Levy for Year of this Report	2015	2014	2013+
Property Taxes	\$ 1,489.00	\$ 4,671.00	\$0.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Timber Yield Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Excavation Tax	\$0.00	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Current Levy Deeded	\$0.00	\$0.00	\$0.00	\$0.00

UNCOLLECTED TAXES - END OF YEAR #1080	2015	2014	2013+
Property Taxes	\$ 367,763.77	\$0.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00	\$0.00	\$0.00
Timber Yield Taxes	\$0.00	\$0.00	\$0.00
Excavation Tax	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00
Property Tax Credit Balance	\$0.00	\$0.00	\$0.00
TOTAL CREDITS	\$ 18,893,836.90	\$ 406,269.89	\$0.00

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending 12/31/2016

SUMMARY OF DEBITS

UNREDEEMED & EXECUTED		LY	PRIOR LEVIES		
LIENS			2015	2014	2013+
Unredeemed Liens Balance Beginning of FY			\$0.00	\$ 67,581.15	\$ 17,498.35
Liens Executed During FY		\$ 0.00	\$ 109,044.73	\$0.00	\$0.00
Interest & Costs Collected (After Lien Execution)		\$0.00	\$ 2,636.11	\$10,827.13	\$ 4,098.86
Total Debits		\$0.00	\$ 111,680.84	\$ 78,408.28	\$ 21,597.21

SUMMARY OF CREDITS

		LY	PRIOR LEVIES		
			2015	2014	2013+
Redemptions		\$0.00	\$ 50,896.73	\$ 44,619.17	\$ 17,498.35
Interest & Costs Collected (After Lien Execution)	#3190	\$0.00	\$ 2,636.11	\$10,827.13	\$ 4,098.86
Abatements of Unredeemed Liens		\$0.00	\$0.00	\$0.00	\$0.00
Liens Deeded to Municipality		\$0.00	\$0.00	\$0.00	\$0.00
Unredeemed Liens End of FY	#1110	\$0.00	\$ 58,148.00	\$22,961.98	\$0.00
TOTAL CREDITS		\$0.00	\$ 111,680.84	\$ 78,408.28	\$ 21,597.21

Summary of Elderly Liens	LY	2015	2014	2013+
Unredeemed Elderly Liens beg. Of FY		\$ 0.00	\$ 0.00	\$ 6,735.61
Elderly Liens Executed During FY	\$0.00	\$ 4,671.00	\$0.00	\$ 0.00
Elderly Liens Int. & Cost Collected	\$0.00	\$0.00	\$0.00	\$ 1,202.76
TOTAL ELDERLY LEIN DEBITS:	\$0.00	\$ 4,671.00	\$0.00	\$ 7,938.37
Elderly Redemptions	\$0.00	\$0.00	\$0.00	\$ 6,735.61
Elderly Liens Int. & Cost Collected	\$0.00	\$ 0.00	\$ 0.00	\$ 1,202.76
Abatement of Unredeemed Liens	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens End of FY	\$0.00	\$ 4,671.00	\$0.00	\$ 0.00
TOTAL ELDERLY LEIN CREDITS:	\$0.00	\$ 4,671.00	\$0.00	\$ 7,938.37

**ANNUAL FINANCIAL REPORT
LITCHFIELD, NH TOWN CLERK
January 1, 2016 through December 31, 2016**

<u>Dogs License - Town</u>	\$7,077.00
State of New Hampshire	\$4,088.00
<u>Duplicate Tags</u>	\$2.00
<u>Fines and Penalties</u>	\$618.00
<u>Dredge and Fill Permits</u>	\$0.00
<u>Voter Checklists</u>	\$351.00
<u>Incorporation Filings</u>	\$0.00
<u>Motor Vehicles Registrations</u>	\$1,670,909.00
State of New Hampshire	\$509,572.00
<u>Municipal Agent Fees</u>	\$31,899.00
<u>Titles</u>	\$3,758.00
<u>Boats</u>	\$20,613.00
<u>Pole Permits</u>	\$0.00
<u>Postage</u>	\$8,853.00
<u>Hunting & Fishing Licenses</u>	\$351.00
State of New Hampshire	\$7,948.00
<u>Returned-Check Fees</u>	\$775.00
<u>UCCs</u>	\$675.00
<u>Vital Records</u>	
<u>Town</u>	\$1,339.00
State of New Hampshire	\$2,191.00
 <u>Total Receipts</u>	 \$2,271,019.00

A true record of Town Clerk receipts, attest:

Theresa L. Briand
Town Clerk
January 05, 2017



TOWN OF LITCHFIELD, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2015

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2. Write off Uncollectible Ambulance Receivables	3



32 Perimeter Road
Nashua, NH 03063
(603) 882-1711
melansonheath.com

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Milanovich, MD

To the Board of Selectmen
Town of Litchfield, New Hampshire

In planning and performing our audit of the financial statements of the Town of Litchfield, New Hampshire as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Litchfield's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management,
the Board of Selectmen, others within the organization, and is not intended to be,
and should not be, used by anyone other than these specified parties.

Melanson Heath

June 27, 2016

PRIOR YEAR ISSUES:

1. Prepare Trustees MS-9 Report More Accurately

Prior Year Issue:

In the prior year we noted that the MS-9 was not prepared correctly resulting in mathematical inaccuracies.

Current Year Status:

During our current year testing we noted that the MS-9 was prepared correctly. This finding is considered to be resolved.

2. Write Off Uncollectible Ambulance Receivables

Prior Year Issue:

In the prior year we noted the existence of large past-due ambulance receivables.

Current Year Status:

During the current year, the Town reported an ambulance receivable balance of \$41,085, of which \$39,594 was for services rendered prior to January 1, 2015. The existence of large past-due receivables impedes cash flow and, as time passes, increases the risk that these receivables will be uncollectible. It is our understanding that during 2016 the Town has drafted an accounts receivable write-off policy to address this issue.

Town's Response:

The Board of Selectmen adopted a "Write-Off Accounts Receivable Policy" on June 27, 2016. The policy set procedures for staff and Selectmen to follow for collection and write-offs of accounts receivable, including but not limited to, ambulance bills. The Town plans to seek services from a collection agency to handle the initial collection requests. All aged accounts will be presented to the Board of Selectmen for write-off upon recommendation by the collection agency.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2015

Town of Litchfield, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Litchfield, New Hampshire

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2015, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2015, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

June 27, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Litchfield for the year ended December 31, 2015.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for

governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets exceeded liabilities by \$24,556,627 (i.e., net position), a change of \$(1,096,826) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,881,134, a change of \$(48,590) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,274,607, a change of \$61,002 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) matured in the current year in the amount of \$54,680, resulting in no outstanding bonds payable at December 31, 2015.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior years (in thousands).

	<u>NET POSITION</u>	
	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Current and other assets	\$ 8,111	\$ 7,719
Capital assets	<u>24,942</u>	<u>25,668</u>
Total assets	33,053	33,387
Long-term liabilities outstanding	3,542	184
Other liabilities	<u>4,955</u>	<u>4,536</u>
Total liabilities	8,497	4,720
Net position:		
Net investment in capital assets	24,743	25,663
Restricted	1,382	1,409
Unrestricted	<u>(1,569)</u>	<u>1,595</u>
Total net position	<u>\$ 24,556</u>	<u>\$ 28,667</u>
	<u>CHANGES IN NET POSITION</u>	
	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Revenues:		
Program revenues:		
Charges for services	\$ 150	\$ 176
Operating grants	3	11
Capital grants and contributions	187	173
General revenues:		
Property taxes	3,236	2,952
Penalties and interest on taxes	156	155
Licenses and permits	1,555	1,532
Investment income	26	2
Intergovernmental	402	402
Other	<u>115</u>	<u>731</u>
Total revenues	5,930	6,184
Expenses:		
General government	1,653	1,326
Public safety	2,668	2,449
Education	13	66
Highways and streets	1,726	1,725
Sanitation	378	349
Health and welfare	62	65
Culture and recreation	344	342
Conservation	<u>183</u>	<u>11</u>
Total expenses	<u>7,027</u>	<u>6,333</u>
Change in net position	<u>(1,097)</u>	<u>(148)</u>
Net position - beginning of year, as restated	<u>25,653</u>	<u>28,816</u>
Net position - end of year	<u>\$ 24,556</u>	<u>\$ 28,667</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$24,556,627, a change of \$(1,096,826) from the prior year.

The largest portion of net position \$24,742,827 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,382,802 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit balance of \$(1,569,002) caused primarily by the recording of the unfunded net pension liability (see Note 20).

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(1,096,826). Key elements of this change are as follows:

General fund operations, as discussed further	
in Section D	\$ (25,133)
Non-major funds - accrual basis	191,843
Depreciation expense, in excess of principal debt service	(1,125,490)
Change in net pension liability	(300,703)
Other	162,657
Total	\$ (1,096,826)

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$2,881,134, a change of \$(48,590) in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ (25,133)
Non-major funds operating results	<u>(23,457)</u>
Total	\$ <u>(48,590)</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,274,607, while total fund balance was \$1,426,998. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/15</u>	<u>12/31/14</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,274,607	\$ 1,213,605	\$ 61,002	23.2%
Total fund balance	\$ 1,426,998	\$ 1,452,131	\$ (25,133)	26.0%

The total fund balance of the general fund changed by \$(25,133) during the current year. Key factors in this change are as follows:

State and local revenues surplus	\$ 106,830
Budgetary appropriations turnbacks by departments	41,869
Tax collections shortfall compared to budget	58,565
Prior year encumbrances to be spent in the current year over current year encumbrances to be spent in the subsequent year	(86,478)
Change in capital reserve fund balance	343
Use of fund balance	(163,000)
Other timing issues	<u>16,738</u>
Total	\$ <u>(25,133)</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>12/31/15</u>	<u>12/31/14</u>	<u>Change</u>
Capital reserve	\$ 137,696	\$ 137,353	\$ 343
Total	\$ <u>137,696</u>	\$ <u>137,353</u>	\$ <u>343</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$24,942,333 (net of accumulated depreciation), a change of \$(725,066) from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital events during the current year included the following:

- Land acquisitions \$215,300

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-term debt. During the current fiscal year, total bonded debt outstanding matured in the amount of \$54,680, resulting in no outstanding bonds payable at the end of the year.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Selectmen
Town of Litchfield
2 Liberty Way, Suite 2
Litchfield, New Hampshire 03052

TOWN OF LITCHFIELD, NEW HAMPSHIRE	
STATEMENT OF NET POSITION	
DECEMBER 31, 2015	
	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 7,035,437
Investments	101,307
Receivables, net of allowance for uncollectibles:	
Taxes	362,072
Departmental and other	50,648
Intergovernmental	1,850
Other assets	88,160
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	76,572
Capital assets:	
Land and construction in progress	4,699,134
Other capital assets, net of accumulated depreciation	20,243,199
DEFERRED OUTFLOWS OF RESOURCES	<u>395,040</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>33,053,419</u>
LIABILITIES	
Current:	
Accounts payable	237,388
Accrued liabilities	33,510
Tax refunds payable	139,282
Other liabilities	16,775
Due to school district	4,119,398
Current portion of long-term liabilities:	
Capital lease payable	15,043
Compensated absence	9,718
Noncurrent:	
Capital lease payable, net of current portion	31,038
Compensated absence, net of current portion	184,645
Net pension liability	3,325,930
DEFERRED INFLOWS OF RESOURCES	<u>384,065</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>8,496,792</u>
NET POSITION	
Net investment in capital assets	24,742,827
Restricted for:	
Grants and other statutory restrictions	1,200,359
Permanent funds:	
Nonexpendable	38,100
Expendable	144,343
Unrestricted	<u>(1,569,002)</u>
TOTAL NET POSITION	<u>\$ 24,556,627</u>

The accompanying notes are an integral part of these financial statements

TOWN OF LITCHFIELD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 1,863,006	\$ 12,505	\$ -	\$ -	\$ (1,840,501)
Public safety	2,668,120	101,200	-	-	(2,566,920)
Education	13,272	-	-	-	(13,272)
Highways and streets	1,726,398	-	-	-	(1,726,398)
Sanitation	377,925	19,695	-	-	(358,234)
Health and welfare	62,159	-	-	-	(62,159)
Culture and recreation	343,858	17,086	623	186,849	(139,298)
Conservation	182,909	-	2,656	-	(180,253)
Total Governmental Activities	<u>\$ 7,027,648</u>	<u>\$ 150,486</u>	<u>\$ 3,279</u>	<u>\$ 186,849</u>	<u>(\$687,035)</u>
General Revenues and Contributions:					
Taxes					3,235,876
Penalties, interest and other taxes					158,490
Licenses and permits					1,654,825
Investment income					25,599
Intergovernmental					402,327
Miscellaneous					115,092
Total general revenues					<u>5,580,209</u>
Change in net position					<u>(1,006,826)</u>
Net Position:					
Beginning of year, as restated					<u>25,653,453</u>
End of year					<u>\$ 24,556,627</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2015

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 5,684,312	\$ 1,351,125	\$ 7,035,437
Investments	-	101,307	101,307
Receivables			
Property taxes	477,929	-	477,929
Departmental and other	1,273	49,375	50,648
Intergovernmental	1,850	-	1,850
Other assets	88,160	-	88,160
Due from other funds	6,586	-	6,586
TOTAL ASSETS	\$ 6,260,110	\$ 1,501,807	\$ 7,761,917
LIABILITIES			
Accounts payable	\$ 237,388	\$ -	\$ 237,388
Accrued liabilities	33,510	-	33,510
Tax refunds payable	139,282	-	139,282
Other liabilities	16,775	-	16,775
Due to other funds	-	6,586	6,586
Due to school district	4,119,398	-	4,119,398
TOTAL LIABILITIES	4,546,353	6,586	4,552,939
DEFERRED INFLOWS OF RESOURCES	286,759	41,085	327,844
FUND BALANCES			
Nonspendable	-	38,100	38,100
Restricted	-	1,416,036	1,416,036
Committed	137,696	-	137,696
Assigned	14,695	-	14,695
Unassigned	1,274,607	-	1,274,607
TOTAL FUND BALANCES	1,426,998	1,454,136	2,881,134
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,260,110	\$ 1,501,807	\$ 7,761,917

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2015

Total governmental fund balances	\$ 2,881,134
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	24,942,333
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	288,559
• Long-term liabilities, (net of prepaid debt service) including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(240,444)
• Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds.	<u>(3,314,955)</u>
Net position of governmental activities	\$ <u>24,556,627</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Property taxes	\$ 3,285,919	\$ -	\$ 3,285,919
Penalties, interest and other taxes	88,005	70,485	158,490
Licenses and permits	1,654,825	-	1,654,825
Intergovernmental	589,549	-	589,549
Charges for services	34,680	115,570	150,250
Investment income	3,025	22,574	25,599
Contributions	-	2,906	2,906
Miscellaneous	<u>18,135</u>	<u>232,971</u>	<u>251,106</u>
Total Revenues	5,672,138	444,506	6,116,644
Expenditures:			
Current:			
General government	1,414,848	142,787	1,557,635
Public safety	2,725,161	115,092	2,840,253
Education	-	13,272	13,272
Highways and streets	844,449	2,459	846,908
Sanitation	356,384	-	356,384
Health and welfare	62,159	-	62,159
Culture and recreation	78,787	226,789	305,576
Conservation	<u>1,592</u>	<u>181,455</u>	<u>183,047</u>
Total Expenditures	<u>5,483,380</u>	<u>681,854</u>	<u>6,165,234</u>
Other Financing Sources			
Transfer in	298	214,189	214,487
Transfer out	<u>(214,189)</u>	<u>(298)</u>	<u>(214,487)</u>
Total Other Financing Sources	<u>(213,891)</u>	<u>213,891</u>	<u>-</u>
Net Changes in Fund Balance	<u>(25,133)</u>	<u>(23,457)</u>	<u>(48,590)</u>
Fund Equity, at Beginning of Year, as restated	<u>1,452,131</u>	<u>1,477,593</u>	<u>2,929,724</u>
Fund Equity, at End of Year	<u>\$ 1,426,998</u>	<u>\$ 1,454,136</u>	<u>\$ 2,881,134</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

Net changes in fund balances - total governmental funds	\$ (48,590)
• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay purchases	591,118
Loss on capital dispositions	(136,014)
Depreciation	(1,180,170)
• Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue.	(49,805)
• The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:	
Repayments of debt	54,680
Repayments of capital lease	30,120
Capital lease additions	(35,287)
• Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(22,195)
• Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds.	(300,703)
Change in net position of governmental activities	\$ (1,096,828)

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE				
GENERAL FUND				
STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL				
FOR THE YEAR ENDED DECEMBER 31, 2015				
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 3,227,354	\$ 3,227,354	\$ 3,227,354	\$ -
Penalties, interest and other taxes	85,664	85,664	86,005	341
Licenses and permits	1,555,103	1,555,731	1,864,825	99,094
Intergovernmental	547,578	587,950	589,546	1,569
Charges for services	33,140	33,140	34,880	1,540
Investment income	1,200	1,200	2,082	1,882
Miscellaneous	15,658	15,859	18,411	2,752
Transfers in	-	-	22	22
Use of fund balance	163,000	163,000	163,000	-
Total Revenues	5,869,698	5,869,698	5,778,528	108,830
Expenditures and other uses:				
Current:				
General government	1,478,523	1,478,523	1,306,652	82,871
Public safety	2,672,249	2,672,249	2,889,273	(27,024)
Highways and streets	815,109	815,109	831,293	(16,184)
Sanitation	342,125	342,125	356,384	(14,259)
Health and welfare	76,203	76,203	62,159	14,044
Culture and recreation	81,219	81,219	78,787	2,432
Conservation	1,580	1,580	1,582	(12)
Debt service	1	1	-	1
Transfers out	202,689	202,689	202,689	-
Total Expenditures	5,869,698	5,869,698	5,627,829	41,869
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 148,869	\$ 148,869

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2015

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 313,635
Total Assets	<u>\$ 313,635</u>
<u>LIABILITIES</u>	
Due to other governments	\$ 155,053
Due to developers	<u>158,583</u>
Total Liabilities	<u>\$ 313,635</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2015, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in

the general fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Vehicles and equipment	5 - 20

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State

of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 5,672,138	\$ 5,483,380
Other financing sources/uses (GAAP basis)	298	214,189
Subtotal (GAAP Basis)	5,672,436	5,697,569
Adjust tax revenue to accrual basis	(58,565)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(101,173)
Add end-of-year appropriation carryforwards from expenditures	-	14,695
To remove capital reserve funds	(343)	-
To record use of fund balance	163,000	-
Other timing issues	-	16,738
Budgetary basis	\$ 5,776,528	\$ 5,627,829

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2015, none of the Town's bank balances of \$7,396,013 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA):

Investment Type	Fair Value	Legal Rating	Rating as of Year End		
			A	BBB	BB
Corporate equities	\$ 101	N/A	\$ 76	\$ 24	\$ 1
Total investments	\$ 101		\$ 76	\$ 24	\$ 1

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. Investments in any one issuer (other than U.S. Treasury securities and mutual funds) that represent 5% or more of total investments are as follows:

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
AT&T	\$ 76,597	75%
Verizon	24,127	24%
TD Bank CD	<u>583</u>	1%
Total	<u>\$ 101,307</u>	

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's policy on interest rate risk is to schedule maturities to coincide with projected cash flow needs, provided that the term of any investment not exceed 18 months.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows (in thousands):

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>
Corporate equities	\$ <u>101</u>	\$ <u>101</u>
Total	\$ <u>101</u>	\$ <u>101</u>

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredemeed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2015 consist of the following (in thousands):

Real Estate		
2015	\$ <u>386</u>	386
Unredeemed Taxes		
2014	68	
2013	<u>17</u>	
Deferred Taxes		85
Total		<u>7</u>
		\$ <u>478</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchfield School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

<u>Governmental</u>	
Property taxes	\$ 39

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2015 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 6,586	\$ -
Special Revenue Funds	<u>-</u>	<u>6,586</u>
Total	\$ <u>6,586</u>	\$ <u>6,586</u>

8. Due to School District

This represents the balance of the district assessment due to the Litchfield School District for the 2015/2016 school year.

9. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 2,318	\$ 85	\$ (72)	\$ 2,331
Machinery, equipment, and furnishings	2,340	290	(61)	2,569
Infrastructure	<u>37,389</u>	-	-	<u>37,389</u>
Total capital assets, being depreciated	42,047	375	(133)	42,289
Less accumulated depreciation for:				
Buildings and improvements	(1,055)	(67)	4	(1,118)
Machinery, equipment, and furnishings	(1,502)	(178)	61	(1,619)
Infrastructure	<u>(18,374)</u>	<u>(935)</u>	-	<u>(19,309)</u>
Total accumulated depreciation	(20,931)	(1,180)	65	(22,046)
Total capital assets, being depreciated, net	21,116	(805)	(68)	20,243
Capital assets, not being depreciated:				
Land	<u>4,552</u>	<u>215</u>	<u>(68)</u>	<u>4,699</u>
Total capital assets, not being depreciated	<u>4,552</u>	<u>215</u>	<u>(68)</u>	<u>4,699</u>
Governmental activities capital assets, net	<u>\$ 25,668</u>	<u>\$ (590)</u>	<u>\$ (136)</u>	<u>\$ 24,942</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:		
General government		\$ 54
Public safety		96
Highway		976
Culture and recreation		33
Sanitation		21
Total depreciation expense - governmental activities		<u>\$ 1,180</u>

10. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of December 31, 2015, which all relate to the Town's participation in the New Hampshire Retirement System:

	<u>Entity-wide Basis</u> <u>Governmental</u> <u>Activities</u>
Net difference between projected and actual investment earnings	\$ 213,524
Changes in proportion and differences between contributions and proportionate share of contributions	12,481
Contributions subsequent to the measurement date	<u>169,035</u>
Total deferred outflows	<u>\$ 395,040</u>

11. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses represent 2015 expenditures paid in 2016.

12. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2015. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2015:

<u>Year</u>	<u>Capital Leases</u>
2016	\$ 16,348
2017	16,347
2018	<u>16,348</u>
Total minimum lease payments	49,043
Less amounts representing interest	(2,962)
Present Value of Minimum Lease Payments	<u>\$ 46,081</u>

13. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2015, the following changes occurred in long-term liabilities:

	Total* Balance 1/1/15	Additions	Reductions	Total Balance 12/31/15	Less Current Portion	Equals Long-Term Portion 12/31/15
	Governmental Activities	1/1/15	12/31/15	12/31/15		
Bonds payable	\$ 54,680	\$ -	\$ (54,680)	\$ -	\$ -	\$ -
Other:						
Capital lease	40,934	35,267	(30,120)	46,061	(15,043)	31,038
Compensated absences	172,168	22,195	-	194,363	(9,718)	184,645
Net pension liability	3,180,783	165,147	-	3,325,930	-	3,325,930
Totals	\$ 3,426,565	\$ 222,809	\$ (84,800)	\$ 3,566,374	\$ (24,761)	\$ 3,541,613

*Note: Beginning balance has been reclassified from the prior year

14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the government that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of December 31, 2015:

	Entity-wide Basis Governmental Activities	Fund Basis	
		Governmental Funds General Fund	Nonmajor
Unavailable revenues	\$ -	\$ 286,759	\$ 41,085
Pension related:			
Differences between expected and actual experience	72,984	-	-
Net difference between projected and actual investment earnings	302,414	-	-
Changes in proportion and differences between pension contributions and proportionate share of contributions	8,667	-	-
Total deferred inflows	\$ 384,065	\$ 286,759	\$ 41,085

15. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at December 31, 2015:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements, and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2015:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 38,100	\$ 38,100
Total Nonexpendable	-	38,100	38,100
Restricted			
Special Revenue Fund	-	1,138,717	1,138,717
Bonded Projects	-	81,841	81,841
Expendable Permanent Funds	-	<u>215,678</u>	<u>215,678</u>
Total Restricted	-	1,416,036	1,416,036
Committed			
Capital reserve funds	<u>137,696</u>	-	<u>137,696</u>
Total Committed	<u>137,696</u>	-	137,696
Assigned			
For encumbrances:			
General government	8,906	-	8,906
Public safety	2,500	-	2,500
Highways	3,289	-	3,289
Total Assigned	<u>14,695</u>	-	<u>14,695</u>
Unassigned			
Unassigned	<u>1,274,607</u>	-	<u>1,274,607</u>
Total Unassigned	<u>1,274,607</u>	-	<u>1,274,607</u>
Total Fund Balance	\$ 1,426,998	\$ 1,454,136	\$ 2,881,134

17. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 1,274,607
BTLA liability	139,282
Unearned revenues	<u>288,759</u>
Tax Rate Setting Balance	<u>\$ 1,700,648</u>

18. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

19. Post-Employment Healthcare and Life Insurance Benefits

The Town has implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time. However, the Town participates in a community-rated plan, which insurance premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate to use the unadjusted premium as the basis for projecting retiree benefits. Since the Town does not provide a benefit to retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability.

20. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRs).

A. Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRs), a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to mem-

bers and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.77% to 27.74% of covered compensation. The Town's contributions to NHRS for the year ended December 31, 2015 was \$347,718, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2015, the Town reported a liability of \$3,325,930 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the Town's proportion was 0.0839% percent.

For the year ended December 31, 2015, the Town recognized pension expense of \$216,384. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (72,984)
Net difference between projected and actual earnings on pension plan investments	213,524	(302,414)
Changes in proportion and differences between contributions and proportionate share of contributions	12,481	(8,687)
Contributions subsequent to the measurement date	169,035	-
Total	<u>\$ 395,040</u>	<u>\$ (384,065)</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2016.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$ 106,490
2017	(62,545)
2018	(62,545)
2019	36,900
2020	<u>(7,325)</u>
Total	\$ <u>10,975</u>

Actuarial assumptions: The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent per year
Salary increases	3.75 - 5.8 percent average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for woman for mortality improvements.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation Percentage	Weighted Average Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50 %	3.25%
Small/Mid Cap Equities	<u>7.50</u>	3.25%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.25%
Emerging Int'l Equities	<u>7.00</u>	6.50%
Total international equities	20.00	
Core Bonds	18.00	-0.47%
High-Yield Bonds	1.50	1.50%
Global Bonds (unhedged)	5.00	-1.75%
Emerging Market Debt (external)	<u>0.50</u>	2.00%
Total fixed income	25.00	
Private equity	5.00	5.75%
Private debt	5.00	5.00%
Real estate	10.00	3.25%
Opportunistic	<u>5.00</u>	2.50%
Total alternative investments	<u>25.00</u>	
Total	<u>100.00 %</u>	

Discount Rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate: The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.75%) or 1 percentage-point higher (8.75%) than the current rate:

Fiscal Year Ended	Current		
	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
June 30, 2014	\$ 4,378,154	\$ 3,325,930	\$ 2,428,902

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued NHR\$ financial report.

21. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three years.

22. Beginning Net Position Restatement

The beginning (July 1, 2014) net position of the Town has been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental Activities</u>
As previously reported	\$ 28,667,705
GASB 68 Implementation	<u>(3,014,252)</u>
As restated	<u>\$ 25,653,453</u>

23. Beginning Fund Balance Reclassification

The Town's major governmental funds for fiscal year 2015, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

	Fund Equity 1/1/15 <u>(as previously reported)</u>	Reclassification	Fund Equity 1/1/15 <u>(as restated)</u>
General Fund	\$ 1,439,161	\$ 12,970	\$ 1,452,131
Nonmajor funds	1,064,371	413,222	1,477,593
Conservation	<u>426,192</u>	<u>(426,192)</u>	<u>-</u>
Total	<u>\$ 2,929,724</u>	<u>\$ -</u>	<u>\$ 2,929,724</u>

TOWN OF LITCHFIELD, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015
(Unaudited)

<u>New Hampshire State Retirement System:</u>	<u>2015</u>
Proportion of the net pension liability for the most recent measurement date	0.0839%
Proportionate share of the net pension liability for the most recent measurement date	\$ 3,325,930
Covered-employee payroll for the most recent measurement date	\$ 1,593,643
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	209%
Plan fiduciary net position as a percentage of the total pension liability	65.47%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report

TOWN OF LITCHFIELD, NEW HAMPSHIRE

SCHEDULE OF CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015
(Unaudited)

<u>New Hampshire State Retirement System:</u>	<u>2015</u>
Contractually required contribution for the current fiscal year	\$ 347,718
Contributions in relation to the contractually required contribution	<u>(347,718)</u>
Contribution deficiency (excess)	\$ <u> - </u>
Covered-employee payroll for the most recent measurement date	\$ 1,593,643
Contributions as a percentage of covered-employee payroll	22%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report

2016 TAX RATE CALCULATION

TOWN/CITY: LITCHFIELD

Gross Appropriations	5,804,432
Less: Revenues	2,499,941
Add: Overlay (RSA 76:6)	150,964
War Service Credits	114,752

Net Town Appropriation	3,570,207
Special Adjustment	0

Approved Town/City Tax Effort	3,570,207	TOWN RATE 4.04
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SCHOOL PORTION

Net Local School Budget: Gross Approp-Revenue			19,817,173
Regional School Apportionment			0
Less: Education Grant			-5,511,137

Education Tax (from below)	-1,977,558	LOCAL SCHOOL RATE 13.98
Approved School(s) Tax Effort		12,328,478

EDUCATION TAX

Equalized Valuation (no utilities) x		STATE SCHOOL RATE 2.35
		1,977,558
842,525,284		

COUNTY PORTION

Due to County	1,081,242	COUNTY RATE 1.23
Approved County Tax Effort	1,081,242	

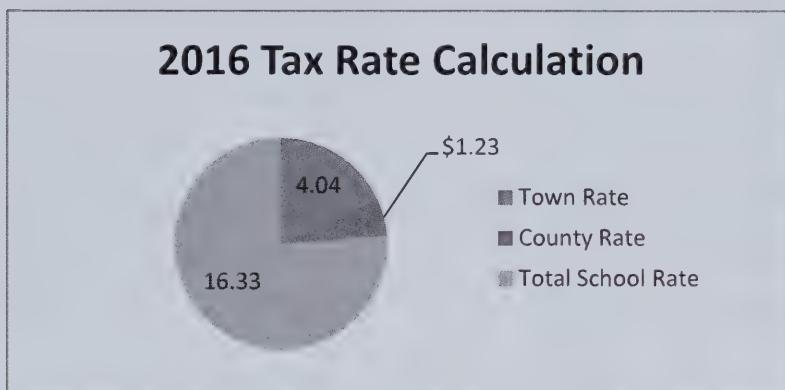
Total Property Taxes Assessed	18,957,485	TOTAL RATE 21.60
Less: War Service Credits	-114,752	
Add: Village District Commitment(s)	0	
Total Property Tax Commitment	18,842,733	

PROOF OF RATE

	Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	842,525,284	2.35	1,977,558
All Other Taxes	881,950,684	19.25	16,979,927
			18,957,485

2013-2017 TAX RATE CALCULATION

2016 TAX RATE CALCULATION	
Town Rate	\$4.04
County Rate	\$1.23
Total School Rate	\$16.33
Total Rate	\$21.60



2015 TAX RATE CALCULATION	
Town Rate	\$3.86
County Rate	\$1.24
Total School Rate	\$15.28
Total Rate	\$20.38

2014 TAX RATE CALCULATION	
Town Rate	\$3.74
County Rate	\$1.19
Total School Rate	\$15.77
Total Rate	\$20.70

2013 TAX RATE CALCULATION	
Town Rate	\$3.54
County Rate	\$1.16
Total School Rate	\$15.87
Total Rate	\$20.57

2016 SUMMARY OF INVENTORY

VALUE OF LAND ONLY:

Current Use	\$ 369,184.
Residential Land	309,657,100.
Commercial/Industrial	<u>10,342,400.</u>
Total of Taxable Land	320,368,684.

VALUE OF BUILDINGS ONLY:

Residential	\$ 499,764,000.
Manufactured Housing	4,264,300.
Commercial/Industrial	<u>22,420,000.</u>
Total of Taxable Buildings	526,448,300.
Tax Exempt and Non-Taxable Buildings	28,717,800.

UTILITIES

TOTAL VALUATION BEFORE EXEMPTIONS	886,242,384.
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Improvements to Assist Persons w/ Disabilities	<u>35,400</u>
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MODIFIED ASSESSED VALUATION OF ALL PROPERTIES	\$ 886,206,984.
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Blind Exemptions:	\$ 45,000.
Elderly Exemptions:	<u>4,211,300.</u>

TOTAL EXEMPTIONS	\$4,256,300.
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NET VALUATION ON WHICH THE TAX RATE IS COMPUTED	\$ 881,950,684.
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Less Public Utilities:	<u>39,425,400</u>
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NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED	\$ 842,525,284.
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2016 IMPACT FEES

Library Impact Fee Summary Sheet						Municipal Impact Fee Summary Sheet					
Encumbered Engineering New Library						Encumbered Engineering 11/14/16					
Impact Fees were used and collected 9/27/2007-8/21/2009						Impact Fees were used and collected 12/1/2010-10/4/2016					
Impact Fees being refunded were collected 9/23/2009-12/31/2010						Impact Fees Refund were collected 9/23/2009-9/30/2010					
Date	Encumbered	CK Date	Expended	Vendor	Purpose	Date	Encumbered	CK Date	Expended	Vendor	Purpose
		1/22/16	\$131.95	Sterling Homes	Refund 6 yr			1/22/16	\$41.15	Sterling Homes	Refund 6 yr
		1/22/16	\$167.52	Robert Tavares	Refund 6 yr			1/22/16	\$52.24	Robert Tavares	Refund 6 yr
		1/29/16	\$72.43	Lamontague Bldrs	Refund 6 yr			1/29/16	\$22.53	Lamontague Bldrs	Refund 6 yr
		1/29/16	\$185.99	Ashwood Devel.	Refund 6 yr			1/29/16	\$57.75	Ashwood Devel.	Refund 6 yr
		1/29/16	\$319.96	Sousa Realty	Refund 6 yr			1/29/16	\$99.32	Sousa Realty	Refund 6 yr
		4/1/16	\$72.23	Lamontague Bldrs	Refund 6 yr			4/1/16	\$22.53	Lamontague Bldrs	Refund 6 yr
		4/7/16	\$88.54	Ashwood Devel.	Refund 6 yr			4/7/16	\$27.62	Ashwood Devel.	Refund 6 yr
		4/29/16	\$186.70	Bella Vista Homes	Refund 6 yr			4/29/16	\$116.58	Bella Vista Homes	Refund 6 yr
		6/15/16	\$158.63	Sousa Realty	Refund 6 yr			6/15/16	\$49.35	Sousa Realty	Refund 6 yr
		6/15/16	\$86.39	Sousa Realty	Refund 6 yr			6/15/16	\$26.84	Sousa Realty	Refund 6 yr
		7/20/16	\$129.47	Grapevine Investm.	Refund 6 yr			7/20/16	\$39.53	Grapevine Investm.	Refund 6 yr
		7/22/16	\$88.51	Ashwood Devel.	Refund 6 yr			7/22/16	\$27.60	Ashwood Devel.	Refund 6 yr
		8/4/16	\$753.05	Diamond Edge	Refund 6 yr			8/4/16	\$278.56	Diamond Edge	Refund 6 yr
		9/8/16	\$147.69	Diamond Edge	Refund 6 yr			9/8/16	\$45.66	Diamond Edge	Refund 6 yr
		9/9/16	\$339.46	Sousa Realty	Refund 6 yr			9/9/16	\$105.53	Sousa Realty	Refund 6 yr
		9/9/16	\$97.08	Ashwood Devel.	Refund 6 yr			9/9/16	\$30.17	Ashwood Devel.	Refund 6 yr
		10/7/16	\$281.74	Diamond Edge	Refund 6 yr			10/7/16	\$86.98	Diamond Edge	Refund 6 yr
		10/14/16	\$267.28	Sousa Realty	Refund 6 yr			10/14/16	\$83.08	Sousa Realty	Refund 6 yr
		10/14/16	\$75.01	Lamontague Bldrs	Refund 6 yr			10/14/16	\$23.39	Lamontague Bldrs	Refund 6 yr
9/23/13	\$2,500.00				Engineering	11/14/16	\$3,962.08				Fire Station
12/9/13	\$5,800.00				Engineering						Fire Station
Expenditure Total		\$3,649.63				Expenditure Total		\$1,236.41			
COLLECTED \$2,270.24 in 2016						COLLECTED \$602.34 in 2016					

Recreation Impact Fee Summary Sheet						Fire Impact Fee Summary Sheet					
Encumbered Ballfields 7/25/16						Encumbered Engineering 8/24/15					
Impact Fees were used and collected 2/24/2012-7/15/2016						Impact Fees were used and collected 2/17/2011-9/16/2015					
Date	Encumbered	CK Date	Expended	Vendor	Purpose	Date	Encumbered	CK Date	Expended	Vendor	Purpose
7/25/16	\$500.00			Sawmill Park		8/24/15	\$26,000.00				
7/25/16	\$89,184.63			Jeff Lane Ballfield							
10/18/16	\$2,500.00	TDD Earth Technologies		Jeff Lane ballfield				2/23/16	\$4,585.25	Warrenstreet Architects	Eng/space study
10/18/16	\$2,319.16	Hudson Grand Rental		Jeff Lane ballfield				4/7/16	\$1,080.00	Warrenstreet Architects	Eng/space study
10/20/16	\$2,500.00	Phyllis Provencher		Jeff Lane ballfield				4/13/16	\$12.76	Business Card Serv.	Eng/space study
11/18/16	\$900.00	The Wash Well co.		Jeff Lane ballfield				5/4/16	\$560.00	Warrenstreet Architects	Eng/space study
11/22/16	\$230.00	Litchfield Graphix		Jeff Lane ballfield				8/4/16	\$158.47	Diamond Edge Realty	Refund 6 yr.
11/23/16	\$6,138.90	Eversource Energy		Jeff Lane ballfield				8/10/16	\$97.50	Warrenstreet Architects	Eng/space study
11/30/16	\$5,000.00	TDD Earth Technologies		Jeff Lane ballfield				10/12/16	\$1,467.93	Warrenstreet Architects	Eng/space study
Expenditure Total		\$19,588.06				Expenditure Total		\$7,961.91			
COLLECTED \$20,812.87 in 2016						COLLECTED \$9,720.55 in 2016					

Elementary Impact Fee Summary Sheet						Road Impact Fee Summary Sheet					
Impact Fees being refunded were collected 6/10/2009-12/31/2010						Encumbered Road Work					
Impact Fees were used and collected 11/2/2011-12/23/2014											
Date	Encumbered	CK Date	Expended	Vendor	Purpose	Date	Encumbered	CK Date	Expended	Vendor	Purpose
1/22/16	\$4,462.58	Sterling Homes LLC	Refund 6 Yr.	4/18/16	\$45,390.00						Road Work
1/22/16	\$5,671.08	Robert Tavares	Refund 6 Yr.	4/11/16	\$30,000.00						Road Work
4/29/16	\$6,413.99	Belle Vista Homes LLC	Refund 6 Yr.					5/5/16	\$44,100.70	Continental Paving	Paving Work
7/20/16	\$138.67	Grapevine Investments	Refund 6 Yr.					6/30/16	\$1,248.00	Continental Paving	Paving Work
7/20/16	\$4,156.06	Grapevine Investments	Refund 6 Yr.					6/30/16	\$1,392.00	Continental Paving	Paving Work
8/4/16	\$28,749.25	Diamond Edge Realty	Refund 6 Yr.					10/26/16	\$28,649.30	Continental Paving	Paving Work
8/4/16	\$1,321.12	Diamond Edge Realty	Refund 6 Yr.								
9/8/16	\$158.09	Diamond Edge Realty	Refund 6 Yr.								
9/8/16	\$4,729.24	Diamond Edge Realty	Refund 6 Yr.								
10/7/16	\$261.35	Diamond Edge Realty	Refund 6 Yr.								
10/7/16	\$9,025.23										
Expenditure Total						Expenditure Total					
COLLECTED \$24,514.84 in 2016											
CHS Impact Fee Summary Sheet						Impact Fees being refunded were collected 9/10/2010-12/31/2010					
COLLECTED \$65,049.73 in 2016						Date	Encumbered	CK Date	Expended	Vendor	Purpose
						10/7/16	\$5,077.86	Diamond Edge Realty	Refund 6 Yr		
Police Impact Fee Summary Sheet						10/7/16	\$146.76	Diamond Edge Realty	Refund 6 Yr		
Impact Fees last used in 2013 collected thru 8/13/2013						Expenditure Total		\$5,224.62			
						COLLECTED \$36,379.99 in 2016					
COLLECTED \$2,928.24 in 2016											

SCHEDULE OF TOWN PROPERTY

Map - Lot	Location	Acres	Land	Building	Total
01 - 78	24 Amsterdam Circle	1.10	40,800	0	40,800
01 - 79	26 Amsterdam Circle	1.01	40,400	0	40,400
01 - 80	25 Amsterdam Circle	1.10	40,800	0	40,800
01 - 92	22 Amsterdam Circle	1.35	41,600	0	41,600
02 - 106	7 Rotterdam Drive	1.00	117,200	0	117,200
02 - 107	9 Rotterdam Drive	1.10	117,600	0	117,600
02 - 110	10 Rotterdam Drive	1.10	117,600	0	117,600
02 - 111	8 Rotterdam Drive	1.10	117,600	0	117,600
02 - 115	15 Amsterdam Circle	1.10	123,800	0	123,800
02 - 128	27 Cutler Road	4.11	116,900	0	116,900
02 - 132	18 Amsterdam Circle	1.35	41,600	0	41,600
02 - 133	46 Cutler Road	7.06	126,700	0	126,700
02 - 43	286 Derry Road	0.28	500	0	500
02 - 83	31 Cutler Road	0.99	10,600	0	10,600
02 - 87	51 Cutler Road	4.20	181,300	0	181,300
02 - 120	14 Amsterdam Circle	2.43	128,400	0	128,400
04 - 32	111 Page Road	21.60	152,300	0	152,300
05 - 133	12 Cranberry Lane	1.50	92,900	0	92,900
05 - 136	8 Cranberry Lane	1.01	117,200	0	117,200
05 - 142	57 Page Road	1.00	61,700	0	61,700
05 - 144	60 Page Road	0.16	7,200	0	7,200
05 - 147	Albuquerque Ave	0.96	94,900	0	94,900
05 - 150	9 Albuquerque Ave	12.25	133,600	0	133,600
05 - 237	BL3 Page Road	8.00	13,300	0	13,300
05 - 196	75 Page Road	8.00	268,600	0	268,600
05 - 274	OFF Albuquerque Ave	21.60	156,200		156,200
07 - 119	2 Grouse Lane	1.41	126,300	44,200	143,500
07 - 121	4 Wood Hawk Way	12.12	367,500	219,100	586,600
07 - 124	BL 19 Birch St.	17.00	13,400	0	13,400
07 - 62	81 Talent Road	4.10	122,500	0	122,500
07 - 64	83 Talent Road	6.77	160,700	0	160,700
07 - 06	21 Birch St.	6.00	102,100	0	102,100
07 - 07	22 Birch St.	4.00	14,200		14,200
07 - 59	25 Campbell Drive	17.10	25,000		25,000
07 - 125	BL17 Birch	26.50	40,500		40,500
07 - 126	BL15 Birch	14.00	33,500		33,500
08 - 02	17 Foxwood lane	25.73	130,300	0	130,300
08 - 129	4 Grouse Lane	1.78	128,900	24,700	153,600
08 - 130	6 Grouse Lane	1.57	177,400	0	177,400
08 - 95	26 Wood Hawk Way	1.34	118,300	0	118,300
09 - 18	210 Charles Bancroft Hwy	2.09	86,800	0	86,800
09 - 21	211 Charles Bancroft Hwy	12.23	219,900	0	219,900
09 - 30	17 Pinecrest Raod	5.20	129,800	0	129,800

Map - Lot	Location	Acres	Land	Building	Total
09 - 32	19.5 Pinecrest Road	1.10	106,900	0	106,900
09 - 42	13.5 Brick Yard Drive	4.70	123,300	1,900	125,200
09 - 74	11 McElwain Drive	0.91	11,400	0	11,400
10 - 60	23.5 Nesenkeag Drive	3.11	111,900	0	111,900
11 - 10	BL129 Wren Street	5.47	18,200	0	18,200
11 - 15	BL149 Pinecrest Road	16.00	37,900	0	37,900
12 - 12	250 Charles Bancroft Hwy	8.80	223,700	0	223,700
12 - 14	255/7 Charles Bancroft Hwy	2.10	151,400	566,700	718,100
12 - 18	264 Charles Bancroft Hwy	1.80	119,800	0	119,800
12 - 19	268 Charles Bancroft Hwy	0.40	8,400	0	8,400
12 - 22	269 Charles Bancroft Hwy	1.70	157,400	318,400	475,800
12 - 22A	269A Charles Bancroft Hwy	0.26	7,200	0	7,200
12 - 23	275 Charles Bancroft Hwy	15.70	217,100	0	217,100
12 - 25	B273 Albuquerque Ave	51.10	299,300	0	299,300
12 - 33	258 Charles Bancroft Hwy	0.84	19,200	0	19,200
13 - 10	9A Nathan Drive	3.00	123,200	0	123,200
13 - 51	BL13 Muscovy Drive	4.20	13,200	0	13,200
13 - 54	BL12 Muscovy Drive	3.86	6,400	0	6,400
13 - 6	9B Nathan Drive	3.67	6,100	0	6,100
13 - 60	Albuquerque Ave	8.70	118,700	0	118,700
13 - 70	4 Greenwich Road	21.12	134,600	0	134,600
13 - 86	1 Carlisle Drive	0.32	8,300	0	8,300
14 - 21	143 Pinecrest Road	5.65	203,300	0	203,300
14 - 36	27 Locke Mill Drive	43.07	214,700	0	214,700
14 - 48	5 Hillcrest Road	6.80	93,700	0	93,700
14 - 49	9 Rookery Way	19.00	125,800	0	125,800
14 - 66	Hillcrest Road	32.50	214,900	0	214,900
14 - 67	24 Hillcrest Road	25.39	33,000	0	33,000
14 - 125	BL11 Evergreen Circle	18.50	113,800	0	113,800
14 - 138	49 Tanager Way	0.93	135,900	0	135,900
15 - 10	321 Charles Bancroft Hwy	0.97	111,300	0	111,300
15 - 22	296 Charles Bancroft Hwy	13.62	462,200	0	462,200
15 - 28	151 Hillcrest Road	35.35	343,000	225,300	568,300
15 - 31	152 Hillcrest Road	2.80	121,400	0	121,400
16 - 09	BL119 Hillcrest Road	19.56	57,900	0	57,900
16 - 42	2 Liberty Way	20.50	805,400	648,900	1,454,300
17 - 02	BL41 Heron Drive	21.00	189,800	0	189,800
17 - 04	BL98 Hillcrest Road	23.46	68,700	0	68,700
17 - 05	BL55 Aldrich Street	55.50	229,300	0	229,300
17 - 10	27 Colonial Drive	52.90	152,800	0	152,800
17 - 38	BL138 Tanager Way	1.34	4,400	0	4,400
18 - 134	17 Sybil Lane	1.32	13,400	0	13,400
18 - 136	15 Sybil Lane	1.06	12,500	0	12,500
18 - 137	13 Sybil Lane	1.09	12,600	0	12,600
18 - 150	25 Garden Drive	0.29	8,300	0	8,300
18 - 79	2 Pearson Street	2.76	129,600	33,600	163,200

Map - Lot	Location	Acres	Land	Building	Total
19 - 101	BL123 Aldrich Street	15.00	140,400	0	140,400
19 - 132	16 Nesmith Court	4.70	14,900	0	14,900
19 - 142	17 Garden Drive	2.77	12,900	0	12,900
19 - 244	58 Brenton Street	34.77	200,300	0	200,300
19 - 245	85 Brenton Street	17.47	118,200	0	118,200
19 - 77	56 Century Lane	1.92	13,200	0	13,200
19 - 102	55 Brenton Street	9.31	19,200	0	19,200
20 - 117	9 Sybil Lane	1.04	12,400	0	12,400
20 - 44	13 Jeff Lane	1.09	123,700	0	123,700
20 - 45	15 Jeff Lane	1.09	123,700	3,200	126,900
20 - 46	17 Jeff Lane	1.09	123,700	1,800	125,500
20 - 119	11 Sybil Lane	1.07	12,500	0	12,500
21 - 59	16 Jeff Lane	1.11	123,800	0	123,800
22 - 10	BL520 CBH	13.45	165,600	0	165,600
22 - 13	528 Charles Bancroft Hwy	19.50	171,400	0	171,400
22 - 23	12 Brook Road	5.30	155,800	18,800	174,600
22 - 98	OFF CBH	0.70	10,400	-	10,400
Total			\$11,881,800	\$2,106,600	\$13,988,400

DETAIL EXPENSE REPORT 2016

EXECUTIVE	
Appropriation	111,710.00
Expended:	
Town Administrator	91,350.00
Selectmen's Salaries	6,000.00
Health Insurance	4,238.72
Dental Insurance	528.48
Selectmen's Allowance	104.24
Clerical Support	5,034.78
Dues & Subscriptions	120.00
Books & Periodicals	35.00
Mileage & Tolls	461.48
BOS Training	260.00
Background Checks	49.75
Total	108,182.45
Surplus/(Deficit)	3,527.55

TOWN MEETING	
Appropriation	13,484.00
Expended:	
Ballot Clerks	3,827.17
Moderator	2,250.92
Clerical Support	16.10
Seminars/workshops	0.00
Annual Town Report	540.94
Election Provisions	814.40
Optech Programming	
Support	3,799.00
Equip. Maint. Contract	400.00
New Equipment	5,530.69
Ballots	2,592.20
Total	19,771.42
Surplus/(Deficit)	(6,287.42)

TOWN CLERK	
Appropriation	99,132.00
Expended:	
Deputy Town Clerk	24,170.86
Clerk Wages	16,087.70
Town Clerk Salary	35,586.68
Overtime Deputy	94.66
Health Insurance	15,587.22
Dental Insurance	1,153.56
Software Support	5,101.55
Dues & Subscriptions	20.00
Dog Tag & License Form	438.18

Printer Cartridges	350.00
Postage	4,952.63
Mileage & Tolls	32.40
Seminars & Conventions	709.70
Total	104,285.14
Surplus/(Deficit)	(5,153.14)

ACCOUNTING & AUDITING

Appropriation Expended:	204,266.00
Sec/Bookkeeping Staff	146,314.81
Stipend-Treasurer &	
Deputy	8,000.00
Stipend-Trustees of TF	175.92
Overtime	
Sec/Bookkeeping	1,125.12
Health Insurance	31,415.35
Dental Insurance	2,538.39
Software Support	4,155.55
Recording Fees	0.00
Printing	886.23
Dues & Subscriptions	65.00
Office Supplies	1,967.21
Postage	1,462.38
Mileage & Tolls	2,698.98
Seminars	295.00
Auditing Services	19,500.00
Total	220,599.94
Surplus/(Deficit)	4,045.06

INFORMATION TECHNOLOGY

Appropriation Expended:	102,929.00
Telephone & Data	90,292.57
Software Support	16,911.71
Equipment &	
Maintenance	33,584.57
Equipment Purchase	6,694.45
Equipment Lease	1,304.40
	88,787.70
Surplus/(Deficit)	14,141.30

TAX COLLECTOR

Appropriation		95,919.00
Expended:		
Deputy Tax Collector	24,170.86	
Clerk Wages	16,087.38	
Tax Collector Salary	35,586.68	
Overtime	94.98	
Health Insurance	15,587.34	
Dental Insurance	1,153.44	
Property Title Research	514.92	
Recording Fees	211.49	
Software Support	3,349.00	
Dues & Subscriptions	20.00	
Postage	4,458.39	
Mileage & Tolls	176.86	
Seminars & Convention	518.50	
Total	101,929.84	
Surplus/(Deficit)		(6,010.84)

REVALUATION OF PROPERTY

Appropriation		50,606.00
Expended:		
Assessing Services	10,592.25	
Assessing Software	3,213.00	
Total	13,805.25	
Surplus/(Deficit)		36,800.75

LEGAL EXPENSE

Appropriation		15,400.00
Expended		
Town Atty. Legal Svs.	<u>31,056.00</u>	
Surplus/(Deficit)		(15,656.00)

PERSONNEL ADMINISTRATION

Appropriation		552,471.00
Expended:		
Reimbursed Wage Exp.	1,272.83	
Short Term Disability	10,250.47	
Social Security Taxes	70,842.19	
Medicare Taxes	31,842.79	
Employee Retirement	71,268.61	
Firefighter Retirement	34,834.93	
Police Retirement	238,796.59	

Unemployment	(101.05)
Workers Compensation	59,728.75
Total	518,736.11
Surplus/(Deficit)	33,734.89

PLANNING BOARD

Appropriation	54,027.00
Expended:	
Admin. Assistant	22,771.67
Health Insurance	6,869.30
Dental Insurance	426.10
Public Notices & Ads	520.63
NRPC Planner	20,762.13
Postage	13.92
Books & Periodicals	14.00
Mileage & Tolls	0.00
Seminars	440.00
Total	51,817.75
Surplus/(Deficit)	2,209.25

ZONING BOARD OF ADJUSTMENT

Appropriation	596.00
Expended:	
Public Notices & Ads	281.75
Books & Periodicals	0.00
Seminars	0.00
Total	281.75
Surplus/(Deficit)	314.25

GENERAL GOVERNMENT BUILDINGS

FACILITIES	
Appropriation	95,478.00
Expended:	
Custodian	8,862.93
County Prison Comm.	1,000.00
Electricity	15,618.33
Propane Gas	6,587.70
Water Charges	2,086.39
Meeting House Electricity	485.20
Building Maint. & Repairs	7,132.19
Eqt. Repair & Maint.	2,646.37
Gasoline	31,303.43
Generator Fuel	92.70
Custodial Maint	
Supplies	1,411.36

Furniture/Fixture Purch.	167.69
Total	<u>77,394.29</u>
Surplus/(Deficit)	18,083.71

CEMETERIES

Appropriation	7,483.00
Expended:	
Grounds keeping	5,595.00
Pinecrest Water	200.80
Hillcrest Bldg/Monument	
Repair	0.00
Total	<u>5,795.80</u>
Surplus/(Deficit)	1,687.20

INSURANCE

Appropriation	61,532.00
Expended:	
General Liability	29,766.00
Insurance Deductibles	1,000.00
Total	<u>30,766.00</u>
Surplus/(Deficit)	30,766.00

ADVERTISING & REGIONAL ASSNS

Appropriation	14,109.00
Expended:	
Printing	1,626.24
Public Notice & Ads	192.92
Dues & Subscriptions	13,320.00
	<u>15,139.16</u>
Surplus/(Deficit)	(1,030.16)

POLICE DEPARTMENT

Administration	
Appropriation	1,416,357.00
PD Salary-Administration	166,463.19
PD Wages-Officers	538,708.58
Wages-Admin Asst.	39,152.15
Part-Time Officers	44,424.12
Overtime-Officers	115,179.30
Overtime Captain	11,533.22
PD Wages-Court OT	6,689.88
Overtime Training	23,693.68
Uniform Allowance	4,575.00
Community Detail	3,670.59
Health Insurance	192,343.94
Dental Insurance	13,858.08

Long-term Disability	1,984.88
Life Insurance	882.00
Uniforms & Accessories	7,221.04
Emergency Response	
Team	5,000.00
Shredding Service	220.00
Telephone	2,742.00
Prosecutor Contracted	66,125.09
Dues & Subscriptions	815.00
Software Support	13,177.75
Child Advoc. Center	1,900.00
Pre-Employment	
Screening	661.01
Community Relations	514.95
Office Supplies	2,206.96
Books & Periodicals	835.79
Equipment Purchase	7,415.56
Cruiser Purchase	81,520.77
Ammunition/Supplies	4,601.33
General Supplies	1,469.89
Equipment Maint. &	
Repair	1,493.87
Printing	683.50
Vehicle Repair &	
Maintenance	14,729.87
Seminars & Conventions	11,359.28
Total	1,432,852.27

Surplus/(Deficit) **(16,495.27)**

SUPPORT SERVICES

Appropriation **151,119.00**
Expended:

Sec/Dispatch wages	79,243.71
Dispatch Coverage	25,399.96
Sec/Disp Overtime	1,670.28
Uniform Allowance	825.00
Health Insurance	11,083.08
Dental Insurance	924.89
Uniforms & Accessories	1,061.25
Dispatch Serv. Contract	27,384.00
Total	147,592.17

Surplus/(Deficit) **3,526.83**

AMBULANCE	
Appropriation	51,500.00
Expended:	

Ambulance Service	
Charges	51,292.65
Bad Debt	11,500.00
Total	62,792.65

Surplus/(Deficit)	(11,292.65)
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FIRE DEPARTMENT	
ADMINISTRATION	
Appropriation	505,041.00
Expended:	

Wages-Fire Chief	49,060.04
Wages-FT Firefighter/EMT	117,587.03
Wages-Call Firefighter	71,420.02
Wages-Training	38,531.23
Fire Inspector	4,686.99
Overtime-Firefighter/EMT	11,068.66
Overtime-Training-FF	6,297.93
Dispatch Service Contract	6,660.00
Instructor Services	8,521.58
Electricity	5,913.70
Heat	1,745.37
Station Repairs & Maint.	3,687.63
General Supplies	799.55
Community Relations	
Supplies	979.34
Equip. Repair & Maint	13,975.60
Vehicle Fuel	5,678.57
Custodial Maintenance	676.22
Vehicle Repairs & Maint	34,633.47
Medical Supplies	3,424.60
Provisions	599.34
Equipment Leases	572.91
FD Seminars &	
Conventions	9,849.57
Short Term Disability	3,676.00
Computer Software Cont.	1,600.71
Dental Insurance	2,278.20
FD Health	33,369.59
FD Uniforms Allowance	400.00
FD Uniforms &	
Accessories	4,041.75
Pre-employment	
Phy/Tests	11,796.50
Dues & Subscriptions	1,083.00

Office Supplies	234.02
Postage	47.00
FD Books & Periodicals	1,023.24
Protective Gear	16,404.70
Equip. Purchases	27,850.84
Total	500,174.90

Surplus/(Deficit) **4,866.10**

FIRE HYDRANTS

Appropriation	298,128.00
Expended:	
FD Hydrants	<u>297,341.41</u>

Surplus/(Deficit) **786.59**

CODE ENFORCEMENT

Appropriation	77,918.00
Expended:	
Code Enforce. Salary	68,411.21
Temp. Inspect. Wages	649.60
Dental Insurance	528.48
Health Insurance	6,618.41
Printing	106.68
Dues Licenses & Subscript	310.00
Books & Periodicals	88.20
Vehicle Repair/Maint	2,013.29
Seminars & Conventions	295.00
Totals	79,020.87

Surplus/(Deficit) **(1,102.87)**

EMERGENCY MANAGEMENT

Appropriation	11,756.00
Expended:	
Software Support	4,672.00
Hazmat District Assess	7,559.23
Equipment Purchases	130.00
Total	12,401.23

Surplus/(Deficit) **(645.23)**

HIGHWAY AND STREETS

Road Agent's Office	
Appropriation	25,867.00
Expended:	
Road Agent Salary	913.48
Consulting Engineer Serv.	6,567.84
Electricity	2,709.51

	Propane Heat	3,309.13
	Dues & Subscriptions	150.00
	Bldg Maint/Repair	4,661.22
	Total	18,311.18
Surplus/(Deficit)		7,555.82
ROAD MAINTENANCE		
Appropriation		594,579.00
Expended:		
	Workmen Wages	101,445.57
	Workmen Overtime	6,786.10
	Contractor Services	70,672.00
	Catch Basin Clean Outs	6,825.00
	Catch Basin Replacement	11,600.00
	Pavement	
	Striping/Markings	14,501.37
	Tree Removal	4,375.00
	Road Sweeping	7,500.00
	Culvert Replacement	0.00
	Road Maint/Improvement	26,200.00
	General Supplies	5,546.82
	Vehicle Fuel	4,547.85
	Vehicle Repair/Maint.	27,776.25
	Safety equip. purchase	1,255.30
	Gravel Purchase	691.28
	Sand	2,575.10
	Salt	72,233.94
	Asphalt/Cold Patch	
	Purchase	4,215.55
	Signs, Posts & Accessories	1,551.37
	HW Block Grant Road	
	Improvements	174,619.84
	Equipment Purchase	13,873.28
	Vehicle Lease	9,370.01
	Vehicle Purchase	0.00
	Total	568,161.63
Surplus/(Deficit)		26,417.37

STREET LIGHTING		
Appropriation		12,925.00
Expended:		
	Street Lights-Utility Fees	12,462.35
Surplus/(Deficit)		462.65

SANITATION

ADMINISTRATION

Appropriation	363,541.00
Expended:	
Facility Manager	63,706.34
Wages-Staff	67,944.51
Overtime	2,586.36
Health Insurance	17,908.62
Dental Insurance	1,489.44
Dues/Northeast Resource	7,082.97
Electricity	6,028.47
Propane	210.68
Building Repair & Maint	3,596.60
General Supplies	1,143.78
Equip. Repair & Maint	4,309.74
Diesel Fuel	1,457.12
Uniforms & Accessories	1,160.94
Demolition Material	
Disposal	84,091.29
Solid Waste Disposal	96,674.70
Recyclables Direct	
Disposal	946.10
Equipment Lease	6,978.16
SW Mileage & Tolls	67.46
Seminars/Workshops	0.00
Total	367,383.28
Surplus/(Deficit)	(3,842.28)

HEALTH DEPARTMENT

Appropriation	1,636.00
Expended:	
Health Officer Salary	1,390.52
Water Analysis	120.00
Dues & Subscriptions	35.00
Seminars & Conventions	0.00
Total	1,545.52
Surplus/(Deficit)	90.48

MOSQUITO DISTRICT

Appropriation	31,150.00
Expended:	
Contracted Services	30,850.00
General Supplies	0.00
Total	30,850.00
Surplus/(Deficit)	300.00

ANIMAL CONTROL

Appropriation		15,417.00
Expended:		
Animal Control Officer	10,740.60	
Mileage Allowance	2,400.00	
General Supplies	0.00	
Electricity	359.73	
Dues & Licenses	200.00	
Building		
Repairs/Maintenance	0.00	
Equipment Purchases	0.00	
Total	13,700.33	

Surplus/(Deficit) **1,716.67**

HEALTH AGENCIES

Appropriation		0.00
Expended:		
Child Advocacy Center	<u>0.00</u>	

Surplus/(Deficit) **0.00**

WELFARE

VENDOR PAYMENTS		
Appropriation		11,213.00
Expended:		
Prescriptions/Medical	0.00	
Electricity	870.97	
Heating Oil/Gas	0.00	
Groceries, household items	0.00	
Housing (rent)	2,440.00	
Funeral	750.00	
Water	0.00	
Total	4,060.97	

Surplus/(Deficit) **7,152.03**

PARKS AND RECREATION

ADMINISTRATION & PROGRAMS		
Appropriation		82,797.00
Expended:		
Wages-Custodian	2,822.32	
General Supplies	3,378.52	
Electricity	5,732.59	
Chem Toilet Rental	3,051.29	
Equipment Repair/Maint	2,068.00	

Field Improvement/Cap	0.00
Field Maintenance	45,994.34
Equipment Purchases	259.96
Furniture/Fixture	
Purchase	0.00
Public Notices & Ads	147.00
Water	840.46
Building Repair & Maint.	3,141.05
Propane-Talent Hall	0.00
Trash Container Services	3,442.72
Program Expenses	950.77
Total	71,829.02

Surplus/(Deficit) **10,967.98**

LIBRARY

Appropriation	206,769.00
Expended:	
Library Appropriation	206,769.00
Surplus/(Deficit)	0.00

PATRIOTIC PURPOSES

Appropriation	902.00
Expended:	
Mem Day Gen Supplies	1,043.78

Total **1,043.78**

(141.78)

CONSERVATION

Appropriation	1,580.00
Expended:	
Property Management	49.00
Dues & Subscriptions	383.00
General Supplies	0.00
Mileage & Tolls	37.05
Seminars & Meetings	55.00
Youth Fishing Derby	682.10
Total	1,206.15

Surplus/(Deficit) **373.85**

DEBT SERVICE

Appropriation	1.00
Expended:	
Surplus/(Deficit)	1.00

WARRANT ARTICLES

Appropriation		444,715.00
Expended:		
* offset overspent payroll expense lines as		
2016 Article 7 Police Contract	0.00	
2016 Article 8 FF PMedic Training	0.00	
2016 Article 10 Library Wage	10,648.00	
2016 Article 11 Town Accrual TF	60,000.00	
2016 Article 12 Library Accrual	7,374.00	
2016 Article 13 HS Health Agency	15,167.00	
2016 Article 14 Building Sys TF	30,000.00	
2016 Article 15 Fire Exhaust Removal	40,796.00	
2016 Article 16 Road Improvement	200,000.00	
2016 Article 20 NH Energy Pipeline	8,182.00	
	<hr/> 372,167.00	
Surplus/(Deficit)		72,548.00

COMPARATIVE STATEMENT-REVENUE

Year Ending December 31, 2016

SOURCE	2016	2016	2017
	MS-4	Actual	Anticipated
TAXES			
Land Use Change Tax (20%)	1,200.00	1,300.00	5,000.00
Timber Taxes	4,000.00	6,664.94	6,000.00
Payment in Lieu of Taxes	26,500.00	28,034.64	28,000.00
Excavation Taxes	3,500.00	3,597.44	3,500.00
Penalties & Interest on Taxes	32,574.00	36,169.23	32,574.00
TOTAL	67,774.00	75,766.25	75,074.00
BUSINESS LICENSES & PERMITS			
Hawkers & Peddlers	100.00	400.00	100.00
Junk Yard Permits	25.00	25.00	25.00
Home Occupation Permits	525.00	350.00	525.00
UCC Filings	800.00	675.00	800.00
TOTAL	1,450.00	1,460.00	1,450.00
MOTOR VEHICLE PERMIT			
Municipal Agent	31,500.00	31,899.00	31,500.00
Motor Vehicle Registration	1,550,000.00	1,670,235.99	1,560,000.00
Motor Vehicle Title	3,500.00	3,758.00	3,500.00
TOTAL	1,585,000.00	1,705,892.99	1,595,000.00
BUILDING PERMITS			
Building Permits	15,000.00	21,076.90	25,000.00
Electrical Permits	3,000.00	2,545.00	3,000.00
Mechanical Permits	2,500.00	3,060.00	2,500.00
Plumbing Permits	200.00	6,665.00	200.00
Well Permits	40.00	140.00	40.00
Septic System Permits	500.00	900.00	500.00
Swimming Pool Permits	300.00	675.00	300.00
Burner Permits	50.00	195.00	50.00
TOTAL	21,590.00	35,256.90	31,590.00
OTHER LICENSE PERMITS & FEES			
Dog License Fees	6,700.00	7,076.50	6,700.00
Dog Fines & Penalties	2,000.00	618.00	2,000.00
Marriage Licenses	200.00	140.00	200.00
Certified Copies	1,100.00	1,199.00	1,100.00
Hunting & Fishing Licenses	300.00	351.00	300.00
Pole Permits	0.00	0.00	0.00

COMPARATIVE STATEMENT-REVENUE

(continued)

SOURCE	2016	2017	2017
	<u>MS-4</u>	Actual	Anticipated
OTHER LICENSE PERMITS & FEES			
Boat Registrations	18,500.00	20,612.47	18,500.00
Pistol Permit Fees	1,600.00	2,530.00	1,600.00
Sex Offender Registration Fees	0.00	110.00	0.00
TOTAL	30,400.00	32,636.97	30,400.00
FEDERAL GOVERNMENT			
Fish & Wildlife	392.00	392.00	392.00
	392.00	392.00	392.00
STATE OF NEW HAMPSHIRE			
Meals & Room	434,101.00	434,101.20	434,101.00
Highway Block Grant	193,000.00	201,393.50	201,000.00
Forest Land Reimbursement	159.00	151.32	159.00
TOTAL	627,260.00	635,646.02	635,260.00
CHARGES FOR SERVICES			
Tax Map Update Fees	325.00	950.00	325.00
Planning Subdivision Applications	775.00	3,450.00	500.00
Site Plan Reviews	0.00	3,425.00	275.00
Planning Board Abutter Notices	100.00	424.54	100.00
Planning Advertising Fees	200.00	400.00	200.00
ZBA Variance Applications	100.00	200.00	100.00
TC Postage Reimbursement	8,500.00	8,852.99	8,500.00
TC Return Check Charges	350.00	800.00	350.00
TC Copier Charge	0.00	360.00	0.00
Duplicate Dog Tag	4.00	2.50	4.00
Duplicate Tax Bills	0.00	0.00	0.00
Landlord Fee	5.00	5.00	5.00
FD Copies Fire Report	0.00	30.00	0.00
Police Reports	800.00	910.00	800.00
Police App/Testing Charges	0.00	805.00	0.00
Witness & Jury Fees	1,000.00	1,424.15	1,000.00
Town Office Copier Charges	0.00	2.00	0.00
PB Staff/Secretarial Reimbursement	0.00	250.00	0.00
Welfare Assistance Reimbursement	700.00	240.00	700.00
Voter Checklist Sales	349.00	351.00	349.00
SW Other Materials	2,400.00	2,482.91	0.00
TOTAL	15,608.00	25,365.09	13,208.00

COMPARATIVE STATEMENT-REVENUE

(continued)

	2016	2016	2017
	<u>MS-4</u>	<u>Actual</u>	<u>Anticipated</u>
MISCELLANEOUS			
Seymour Restitution	400.00	726.94	400.00
Meeting House Lease	1.00	1.00	1.00
Meeting House Electricity	450.00	483.44	450.00
Rent/Leases Munic Property	1,500.00	1,500.00	1,500.00
Voided Stale Checks	0.00	0.00	0.00
Fire Detail Admin Fees	168.00	483.88	168.00
Police Detail Admin Fees	0.00	7,471.81	0.00
School Fuel Reimbursement	0.00	0.00	0.00
Miscellaneous	500.00	51.63	500.00
TOTAL	3,019.00	17,732.05	3,019.00
TRANSFERS FROM SPECIAL FUNDS			
Special Revenue Funds	0.00	87.74	0.00
Detail Vehicle Reimbursement	0.00	0.00	0.00
Detail Worker Comp	2,000.00	2,523.45	2,000.00
Detail Unemployment	<u>500.00</u>	622.45	500.00
	2,500.00	3,233.64	2,500.00
SALE OF MUNICIPAL PROPERTY			
Sale of Town Property	<u>500.00</u>	0.00	500.00
Sale of Cemetery Lots	0.00	2,400.00	0.00
INTEREST			
Interest on Investments	1,500.00	4,453.17	3,000.00
Bank Credits	0.00	0.00	0.00
TOTAL	1,500.00	4,453.17	3,000.00
FINES & FORFEITS			
Restitution Property Damage	600.00	131.85	600.00
PD Fines	0.00	300.00	0.00
PD Parking Tickets	0.00	25.00	0.00
TOTAL	600.00	456.85	600.00
INSURANCE DIVIDENDS & REIMBU			
Property Liability Ins Refunds	0.00	0.00	0.00
TOTAL OF ALL SOURCES	2,357,593.00	2,540,691.93	2,391,993.00

COMPARATIVE STATEMENT

Account	2016 Appropriation	2016 Actual	2017 Requested
Board of Selectmen/Executive	111,710.00	108,182.45	112,130.00
Town Meeting	13,484.00	19,771.42	7,339.00
Town Clerk	99,132.00	104,285.14	108,569.00
Accounting	224,645.00	220,599.94	239,526.00
Information Technology	102,929.00	101,929.84	103,693.00
Tax Collection	95,919.00	95,021.69	95,937.00
Assessing	50,606.00	13,805.25	50,606.00
Legal	15,400.00	31,056.00	15,000.00
Personnel Administration	552,471.00	518,736.11	585,358.00
Planning	54,027.00	51,817.75	39,618.00
Zoning	596.00	281.75	596.00
General Government Facilities	95,478.00	77,394.29	84,030.00
Cemeteries	7,483.00	5,795.80	7,483.00
Insurance	61,532.00	30,766.00	63,650.00
Advertising & Regional Assns	14,109.00	15,139.16	14,974.00
Police Administration	1,416,357.00	1,432,852.27	1,608,004.00
Police Support Services	151,119.00	147,592.17	150,788.00
Ambulance	51,500.00	62,792.65	67,500.00
Fire Administration	505,041.00	500,174.90	567,626.000
Fire Hydrants	298,128.00	297,341.41	296,128.00
Code Enforcement	77,918.00	79,020.87	81,223.00
Emergency Management	11,756.00	12,401.23	14,272.00
Road Agent	25,867.00	18,311.18	44,658.00
Road Maintenance	594,579.00	568,161.63	634,433.00
Street Lighting	12,925.00	12,462.35	12,850.00
Sanitation - Administration	363,541.00	367,383.28	381,435.00
Health Department	1,636.00	1,545.52	1,755.00
Mosquito District	31,150.00	30,850.00	31,150.00
Animal Control	15,417.00	13,700.33	15,556.00
Health Agencies	0.00	0.00	0.00
Welfare	11,213.00	4,060.97	10,000.00
Parks & Rec Administration	82,797.00	71,829.02	84,375.00
Library	206,769.00	206,769.00	226,924.00
Patriotic Purposes	902.00	1,043.78	1,250.00
Conservation	1,580.00	1,206.15	2,860.00
Debt Service	1.00	0.00	1.00
Sub-Total	5,359,717.00	5,217,847.31	5,755,805.00
Reserved for Encumbrances	14,695.40	7,557.62	131,765.20
Total	5,374,412.40	5,225,404.93	5,887,570.20

TREASURER'S REPORT

General Fund Account **\$9,095,951.59**

ESCROW ACCOUNTS

Charbonneau Page Road	\$10,000.42
Continental Paving Quarry	\$5,207.77
Continental Paving Inc.	\$2,092.96
Continental Mini Storage	\$3,900.27
VAB Properties	\$1,068.46
Maurice B. Morin	\$2,779.35
Maurice B. Morin	\$28,445.62
Pinecreek Ashwood	\$3,197.24
Sousa Road Bond	\$30,072.59
Sousa Trench	\$7,382.36
Sousa Hamel Extension	\$46,069.15
L&J Vigeant	\$3,851.83
Lot 88 LLC	\$7,960.19
Eric Hamel Talent Road Lot 55/57	\$750.25

IMPACT FEES

Campbell High School	\$105,744.01
Elementary Schools	\$228,363.87
Fire	\$29,326.00
Library	\$21,219.30
Municipal	\$4,520.41
Police	\$7,726.88
Recreation	\$75,087.99
Road	\$41,888.29

SUB ACCOUNTS

Ambulance Revolving	\$15,806.57
Cable Equipment	\$14.26
Cable Revolving	\$111,623.54
Conservation Education	\$4,088.41
Conservation Fund	\$318,957.94
Fire Special Detail	\$21,535.38
Footbridge Fund	\$17,350.00
Off Site Improvements	\$12,039.62
Industrial Development	\$4,159.09
Police Forfeiture	\$0.42
Recreation Commission Revolving	\$23,881.11
DARE	\$5,188.40
Police Special Detail	\$11,826.94
SB Recreation Fund	\$8,546.49
Solid Waste	\$11,855.10
Stimulus Bike Path	\$61,588.28
275 th Anniversary	\$1,956.38
Town Hall Timber	\$1,149.17
Unanticipated Revenue	\$.87

Report of the Library Board of Trustees

On behalf of the Aaron Cutler Memorial Library Trustees, I am pleased to report that the library had an exciting 2016. The devoted staff continues to bring excellent service to our many patrons who make the Library so special. Many thanks go out to Carrie-Anne Pace, Alex Robinson, Lynn Richardson, Kerri Antosca, Ada Allen, Chloe Dexter and Helen Paquette for their hard work and commitment to the Library. And of course, thanks go to Vicki Varick for her leadership as our library director.

The Library offers more than just books. It offers many services to the community such as book clubs, a drop in knitting group, tween activities and story time for children to name a few. In addition, there are many programs that are offered to the community with a variety of topics for all ages. The most exciting addition added to the library in 2016 is Lynda.com, online software with over 4000 self-paced video courses to choose from.

Thanks to the trustees, Gail Musco, Peggy Drew, Cecil Bonvouloir, Sheila Huston and alternate Donna Ferguson. Your continued support and hard work is appreciated.

We encourage all residents of our community to stop by the library to meet the staff, learn about the many wonderful programs and services offered and browse our ever growing book downloadable and DVD collection. It is a great environment. We look forward to seeing you.

Respectfully submitted,

Christine McKim, Chairperson
Aaron Cutler Memorial Library Trustees

AARON CUTLER MEMORIAL LIBRARY
2016 TREASURER'S REPORT

Board of Trustees Fines and Fees Checking Account

Beginning Balance as of 1/1/2016	\$15,174.31
Receipts	\$5,276.13
Interest income	\$12.63
Total Receipts	\$5,288.76
Total Expenditures	\$4,536.93
Ending Balance as of 12/31/2016	\$15,926.14

Insurance Settlement Savings Account

Beginning Balance as of 1/1/2016	\$1,185.53
Receipts	\$0.00
Interest income	\$.59
Total Receipts	\$.59
Total Expenditures	\$0.00
Ending Balance as of 12/31/2016	\$1,186.12

Town Appropriation Checking Account

Beginning Balance as of 1/1/2016	\$8,743.67
Appropriation	\$217,417.00
Interest income	\$33.86
Bank Fee Reimbursement	30.00
Total Receipts	\$217,480.86
Total Expenditures	\$210379.75
Ending Balance as of 12/31/2016	\$15,844.78

Respectfully Submitted,

Gail R. Musco
Treasurer

Aaron Cutler Memorial Library 2016 Income/Expense Report

11-4550.20		2016		2016	
LINE #	DESCRIPTION	Budget		Expended	
INCOME					
	Town Appropriation	\$ 206,769.00		\$ 206,769.00	
	Warrant Article	10,648.00		10,648.00	
	Total Income	\$ 217,417.00		\$ 217,417.00	
EXPENSES					
110	Salary - Library Director	\$54,422		\$54,421.53	
120	Wages - Children's Librarian	35,927		35,592.68	
121	Wages - Adult Services Libr	36,692		36,720.23	
123	Wages - Assistant Librarian	21,384		20,961.02	
126	Wages - Custodian	4,882		4,914.60	
127	Wages - Page	8,337		8,842.30	
210	Health Insurance	-		-	
211	Dental Insurance	-		-	
220	Social Security	10,022		10,010.03	
225	Medicare	2,344		2,341.07	
341	Telephone	438		438.48	
342	Software Purch. & Licenses	2,683		2,697.45	
410	Electricity	4,553		4,715.47	
411	Heating Oil	1,964		1,746.12	
430	Equipment Maint. Contracts	2,246		1,963.41	
434	Water Supplies	53		44.98	
442	Trash Container Services	876		794.15	
560	Dues and Subscriptions	852		842.48	
613	Community Programs	1,892		1,895.10	
625	Postage	279		252.93	
626	Library Supplies	1,947		1,982.11	
627	Automation Supplies	-		30.00	
630	Building Maint. & Repair	1,837		2,089.80	
631	Equipment Maint. & Repair	2,989		2,989.00	
640	Custodial Maint. Supplies	400		398.78	
641	Septic Tank Cleaning	-		-	
650	Grounds Maintenance	1,500		1,500.00	
670	Books and Media	15,118		15,295.07	
671	Periodicals	1,287		1,163.61	
740	Equipment Purchases	60		343.65	
750	Furniture/Fixture Purchases	696		552.72	
810	Mileage & Tolls	637		658.78	
811	Seminars	610		691.78	
834	Teen Program Supplies	200		207.06	
835	Children's Program Supplies	290		295.61	
899	Background Checks	-		25.00	
	Total	\$ 217,417		\$ 217,417.00	

2016 Annual Report - Trustees of the Trust Funds

The Trusts Funds' balance on January 4, 2016 was \$445,206.44 while we ended the year with a balance of \$534,469.09, an increase of \$89,262.65. Bank interest earned totaled \$1,121.90; stock dividend deposits totaled \$5766.42 while additional deposits of \$60,000 into the Earned Time Expendable Trust and \$30,000 into the Building Systems Trust Fund were made by the Town in December in accordance with the 2016 Warrant. The Library Vacation Accrual Trust fund was closed and was replaced by the Earned Time Accrual Expendable Trust Fund (Library), again per the 2016 Warrant. The Library Maintenance Fund had expenditures totaling \$6800.34 to cover work on the building.

Expendable funds controlled by the Board of Selectmen ended the year at \$434401.76 while privately donated funds totaled \$100,067.33.

As has been the case for the last few years, all funds are invested in Money Market accounts at People's United Bank.

Submitted by the Trustees of Trust Funds

John Poulos
Dr. Steven Calawa
Michael Falzone



Year End Balances

	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>
<i>Town Expendable Trust Funds</i>					
Earned Time Expendable Trust	\$ 679.84	\$ 60,000.00	\$ -	\$ 0.17	\$ 60,680.01
Vacation Accrual Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Town Celebration Fund	\$ 2,382.93	\$ -	\$ -	\$ 0.59	\$ 2,383.52
Farmland/Development Fund	\$ 121,703.36	\$ -	\$ -	\$ 29.94	\$ 121,733.30
Fire Facilities Fund	\$ 16,301.05	\$ -	\$ -	\$ 4.01	\$ 16,305.06
School Capital Improvement Fund	\$ 51,061.02	\$ -	\$ -	\$ 12.56	\$ 51,073.58
School Capital Education Fund	\$ 104,340.45	\$ -	\$ -	\$ 25.67	\$ 104,366.12
Public Works Expendable Trust Fund	\$ 20,286.69	\$ -	\$ -	\$ 4.99	\$ 20,291.68
Library Vaction Accrual Expendable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems Trust Fund	\$ 20,178.69	\$ 30,000.00	\$ -	\$ 4.96	\$ 50,183.65

*Earned Time Accrual Expendable Trust Fund (Library)

Total Town funds	\$ 344,317.05	\$ 90,000.00	\$ -	\$ 84.71	\$ 434,401.76
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Donated Funds

Gravestone Repair	\$ 6,280.73	\$ -	\$ -	\$ 1.29	\$ 6,282.02
Hillcrest Cemetery Funds	\$ 7,023.42	\$ -	\$ -	\$ 1.44	\$ 7,024.86
Pinecrest Cemetery Funds	\$ 22,411.92	\$ -	\$ -	\$ 4.59	\$ 22,416.51
Aaron Cutler Library Memorial Fund	\$ 1,901.75	\$ -	\$ -	\$ 0.39	\$ 1,902.14
Aaron Cutler Library Maintenance Fund	\$ 61,584.60	\$ -	\$ -	\$ 12.63	\$ 61,597.23
Selah Bixby Library Fund	\$ 112.40	\$ -	\$ -	\$ 0.02	\$ 112.42
John Kennard Library Fund	\$ 550.81	\$ -	\$ -	\$ 0.11	\$ 550.92
Robert Chase Library Fund	\$ 181.19	\$ -	\$ -	\$ 0.04	\$ 181.23
Total Donated Funds	\$ 100,046.82	\$ -	\$ -	\$ 20.51	\$ 100,067.33



Town of Litchfield, NH
Trustees of Trust Funds

Year Beginning Balances

Town Expendable Trust Funds

<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>
\$ 681.63	\$ -	\$ -	\$ 0.14	\$ 681.77
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,380.82	\$ -	\$ -	\$ 0.50	\$ 2,381.32
\$ 121,428.85	\$ -	\$ -	\$ 25.72	\$ 121,454.57
\$ 16,267.17	\$ -	\$ -	\$ 3.45	\$ 16,270.62
\$ 50,947.81	\$ -	\$ -	\$ 10.79	\$ 50,958.60
\$ 104,105.61	\$ -	\$ -	\$ 22.05	\$ 104,127.66
\$ 20,243.73	\$ -	\$ -	\$ 4.29	\$ 20,248.02
\$ 7,373.27	\$ -	\$ -	\$ 1.56	\$ 7,374.83
\$ 20,135.97	\$ -	\$ -	\$ 4.26	\$ 20,140.23
\$ 343,564.86	\$ -	\$ -	\$ 72.76	\$ 343,637.62

Donated Funds

	Total Donated Funds
Gravestone Repair	\$ 6,266.34
Hillcrest Cemetery Funds	\$ 7,064.50
Pinecrest Cemetery Funds	\$ 22,841.86
Aaron Cutler Library Memorial Fund	\$ 1,897.39
Aaron Cutler Library Maintenance Fund	\$ 62,729.02
Selah Bixby Library Fund	\$ 112.17
John Kennard Library Fund	\$ 549.55
Robert Chase Library Fund	\$ 180.75
	\$ 101,641.58
	\$ 13,13
	\$ 1,300.17
	\$ 21.48
	\$ 100,376.02



New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Litchfield

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was nested with the warrant on:

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 E: (603) 230-5947 <http://www.revenue.nh.gov/mun-drop/>

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuring FY (Recommended)	Selection's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
								Committee's Appropriations Ensuring FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining			\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$125,194	\$125,710	\$119,470	\$0	\$119,470	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$99,132	\$104,285	\$108,569	\$0	\$108,569	\$0
4150-4151	Financial Administration	05	\$439,692	\$410,464	\$433,664	\$0	\$433,664	\$0
4152	Revaluation of Property	05	\$50,606	\$13,205	\$50,606	\$0	\$50,606	\$0
4153	Legal Expense	05	\$35,997	\$38,397	\$15,000	\$0	\$15,000	\$0
4155-4159	Personnel Administration	05	\$540,740	\$518,736	\$505,258	\$0	\$505,258	\$0
4191-4193	Planning and Zoning	05	\$54,623	\$49,422	\$40,214	\$0	\$40,214	\$0
4194	General Government Buildings	05	\$95,478	\$76,765	\$84,030	\$0	\$84,030	\$0
4195	Cemeteries	05	\$7,483	\$5,796	\$7,483	\$0	\$7,483	\$0
4196	Insurance	05	\$63,505	\$30,766	\$63,650	\$0	\$63,650	\$0
4197	Advertising and Regional Association	05	\$14,109	\$15,139	\$14,974	\$0	\$14,974	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	05	\$11,594,827	\$1,580,251	\$1,758,792	\$0	\$1,758,792	\$0
4215-4219	Ambulance	05	\$51,500	\$67,793	\$67,500	\$0	\$67,500	\$0
4220-4229	Hire	05	\$83,169	\$783,757	\$963,754	\$0	\$963,754	\$0
4240-4249	Building Inspection	05	\$77,918	\$79,021	\$81,223	\$0	\$81,223	\$0
4290-4298	Emergency Management	05	\$11,756	\$12,401	\$14,272	\$0	\$14,272	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
4301-4309	Airport/Aviation Center		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	05	\$25,238	\$18,311	\$44,658	\$0	\$44,658	\$0
4312	Highways and Streets	05	\$785,208	\$768,162	\$634,433	\$0	\$634,433	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$10,925	\$12,361	\$12,850	\$0	\$12,850	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

MS-737: Litchfield 2017

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Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations: Ensuring FY (Not Recommended)	Selectmen's Appropriations: Ensuring FY (Not Recommended)	Budget Committee's Appropriations: Ensuring FY (Not Recommended)
Sanitation							
4321	Administration	05	\$358,541	\$367,382	\$381,435	\$0	\$381,435
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanups		\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment							
4331	Administration		\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0
Electric							
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0
Health							
4411	Administration	05	\$32,786	\$32,306	\$32,905	\$0	\$32,905
4414	Post Control	05	\$15,417	\$13,700	\$15,256	\$0	\$15,556
4415-4419	Health Agencies, Hospitals, and Other		\$15,167	\$15,167	\$0	\$0	\$0
Welfare							
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	05	\$16,750	\$4,061	\$10,000	\$0	\$10,000
Culture and Recreation							
4520-4529	Parks and Recreation	05	\$79,797	\$71,829	\$84,375	\$0	\$84,375
4550-4559	Library	05	\$217,417	\$217,417	\$226,924	\$0	\$226,924
4583	Parmonic Purposes	05	\$902	\$1,044	\$1,750	\$0	\$1,750
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0
Conservation and Development							
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,580	\$1,206	\$2,860	\$0	\$2,860
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0

MS-737: Litchfield 2017

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Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures prior Year	Selectman's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0
Debt Service							
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Titled	05	\$1	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0
Capital Outlay							
4901	Land		\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$50,000	\$40,796	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0
Operating Transfers Out							
4912	To Shared Revenue Fund		\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0
4918	To Non Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$5,707,058	\$5,476,540	\$5,755,806	\$0	\$5,755,806

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuring FY (Not Recommended)		Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	09	\$0	\$0	\$5,000	\$0	\$5,000	\$0
4916	Purpose: Library Earned Time Accrual Expendable Trust Fund							
4916	To Expendable Trusts/Fiduciary Funds	10	\$0	\$0	\$60,000	\$0	\$60,000	\$0
4916	Purpose: Town Earned Time Accrual Expendable Trust Fund							
4916	To Expendable Trusts/Fiduciary Funds	12	\$0	\$0	\$50,000	\$0	\$0	\$50,000
	Purpose: Fire Vehicle and Equipment Expendable Trust Fund							
	Special Articles Recommended		\$0	\$0	\$115,000	\$0	\$65,000	\$50,000
Individual Warrant Articles								
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuring FY (Not Recommended)		Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
4210-4214	Police	06	\$0	\$0	\$39,054	\$0	\$39,054	\$0
4220-4229	Fire	13	\$0	\$0	\$60,000	\$0	\$0	\$60,000
	Purpose: Full Time Police Officer							
4312	Highways and Streets	07	\$0	\$0	\$200,000	\$0	\$200,000	\$0
	Purpose: Architectural and Engineering Fees For New Fire St							
4415-4419	Health Agencies, Hospitals, and Other	11	\$0	\$0	\$2,400	\$0	\$0	\$2,400
	Purpose: Human Services and Health Agencies							
4550-4559	Library	08	\$0	\$0	\$10,186	\$0	\$10,186	\$0
	Purpose: Second Year of Library Non Union Wage Plan Impleme							
	Individual Articles Recommended		\$0	\$0	\$317,640	\$0	\$249,240	\$68,400

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REVENUE

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	05	\$1,300	\$6,000	\$6,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$6,665	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	05	\$28,035	\$28,000	\$28,000
3187	Excavation Tax	05	\$3,597	\$3,500	\$3,500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$36,169	\$32,574	\$32,574
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$1,460	\$1,450	\$1,450
3220	Motor Vehicle Permit Fees	05	\$1,705,893	\$1,595,000	\$1,595,000
3230	Building Permits	05	\$35,257	\$31,590	\$31,590
3290	Other Licenses, Permits, and Fees	05	\$32,637	\$30,400	\$30,400
3311-3319	From Federal Government	05	\$392	\$392	\$392
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$434,101	\$434,101	\$434,101
3353	Highway Block Grant	05	\$201,394	\$201,000	\$201,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	05	\$151	\$159	\$159
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	05	\$25,365	\$13,208	\$13,208
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	05	\$2,400	\$500	\$500
3502	Interest on Investments	05	\$4,453	\$3,000	\$3,000

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Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3506	Other	05	\$18,189	\$3,619	\$3,619
Interfund Operating Transfers In					
3912	From Special Revenue Funds	05	\$3,234	\$2,500	\$2,500
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914C	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$7,376	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 13	\$0	\$126,000	\$60,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,548,068	\$2,517,993	\$2,451,993

Budget Summary			
Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$5,395,933	\$5,755,806	\$5,755,806
Special Warrant Articles Recommended	\$99,974	\$115,000	\$65,000
Individual Warrant Articles Recommended	\$283,496	\$317,640	\$249,240
Total Appropriations Recommended	\$5,779,423	\$6,188,446	\$6,010,146
Less: Amount of Estimated Revenues & Credits	\$2,398,247	\$2,517,993	\$2,451,993
Estimated Amount of Taxes to be Raised	\$3,381,176	\$3,670,453	\$3,618,053

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,070,046
Less Exclusions:	
2. Principal: Long Term Bonds & Notes	4711
3. Interest: Long-Term Bonds & Notes	4721
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,070,046
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 X 10%</i>)	\$607,005
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	\$0
13. Amount Voted (Voted at Meeting)	\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)	\$0
15. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting:	
(Line 1 + Line 8 + Line 11 + Line 15)	
\$6,677,051	

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DELIBERATIVE SESSION

Town of Litchfield

February 11, 2017

Meeting called to order at 10:00 a.m. at Campbell High School in auditorium by Moderator John Regan. Present were: Selectmen Chairman- Frank Byron, Brent Lemire Vice-Chair, Steve Perry and Kevin Bourque, John Brunelle was absent. Budget Committee members - Chairman - Cindy Couture, Keri Douglas, Dennis Miller, Robert Keaton and Brian Bourque, School Board Rep., absent Chris Pascucci, Andrew Cutter and Jennifer Bourque. Town Counsel Laura Spectrum Morgan, Troy Brown, Town Administrator, Theresa Briand, Town Clerk and approximately 51 Litchfield voters and 3 non-voters.

ARTICLE 1 - ELECTION OF OFFICERS

1 Town Clerk / Tax Collector	3 - Year Term
2 Selectmen	3 - Year Term
3 Budget Committee	3 - Year Term
1 Budget Committee	1 - Year Term
1 Cemetery Trustee	3 - Year Term
1 Trustee of the Trust Funds	3 - Year Term
2 Library Trustee	3 - Year Term

ARTICLE 2 - ACCESSORY DWELLING UNITS

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 501, Residential District Permitted Uses, and Section 507, Accessory Dwelling Units to comply with Senate Bill 146, New Hampshire's Accessory Dwelling Unit (ADU) law, which takes effect on June 1, 2017. Proposed amendments clarify that Accessory Dwelling Units are allowed in single family residences and delete all provisions requiring or limiting occupancy to a family member or family caregiver to comply with the State law. Additionally, the definition of Accessory Dwelling Unit is amended to match the statutory definition.

Recommended by the Planning Board.

Steve Perry spoke to the article stating that this is due to a 2016 NH Senate Bill 146. Restricts ADU Ordinances. Effective June 2017

What changes *Adopts Statutory definition of ADU

- *Eliminates the following requirements:
- *Occupancy by a family member
- *Occupancy by a family caregiver.
- *Be non-rental housing

There were no amendments so the article will appear on the ballot as written.

ARTICLE 3 - TELECOMMUNICATIONS FACILITIES

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1052.02 Telecommunications Facilities, Applicability, and Amateur Radio Antennas to bring Litchfield's Amateur Radio Antenna requirements in line with State and Federal protections and eliminates height restrictions for such towers. Amateur radio is a hobby whose antenna support structures are protected under federal law (47 CFR 97.15(e)) as well as state law and as such height limits are preempted by State and Federal law.

Recommended by the Planning Board.

Steve Perry spoke to the Article:

Amendments to Amateur Radio Antennas:

Conforms to State and Federal Regulations

Exempts Amateur Radio Service antennas from the Telecommunications Facilities Ordinances.

There were no amendments so the article will appear on the ballot as written.

ARTICLE 4 - DIMENSIONAL REQUIREMENTS

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend the Zoning Ordinance to make editorial changes throughout the Ordinance regarding dimensional requirements, specifically with regard to Additional Requirements within Setbacks and Grandfathered Structures. There are no proposed substantive changes to the dimensional requirements currently in effect. No changes are proposed to the actual requirements themselves.

Recommended by the Planning Board.

Steve Perry Spoke to the Article stating that this is just a housekeeping item to reduce confusion and clarify last year's reorganization.

There were no amendments so the article will appear on the ballot as written.

ARTICLE 5 - 2017 OPERATING BUDGET

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$5,755,806. Should this article be defeated, the default budget shall be \$5,686,994 which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2017 tax rate increase is \$0.08 2017 Proposed Budget

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (6-3-0)

Spoke to the Article: Cindy Couture

- The Town Budget submitted included an increase of \$497,278 over last years approved budget (excludes other warrants)
 - Represented a 9.28% increase over 2016
 - After Budget Committee reductions of \$101,189 the Budget is \$396,089 or a 7.39% increase.
 - Budget is \$68,811 above the Default Budget
 - Both revenues & town's valuation are projected to remain relatively flat.

Area of Increase/Decrease:

- Health Insurance \$88,097 increase
Rate increase of 20.79%
- Police Administration \$187,000 increase

Approval of contract last March. Coverage of officer deployment. Increased training, community detail and crime.

- Personnel Administration \$56,406 increase
State retirement increases, wage plan increases
- Road Maintenance \$22,044 increase
Increase in salt purchase
- Fire Department \$40,000 increase
Replace base dispatch radio in Hudson used by Litchfield
- Solid Waste \$10,447 increase
 - Increased in demolition costs
- Parks and Recreation \$5,500 increase
 - Increase in field maintenance
- Planning Board (\$14,409) decrease
 - Decrease in Administrative assistant hours
- Welfare Administration (\$6,750) decrease
 - Lower historical usage
- General Governmental Buildings (\$6,573) decrease
 - Decrease in cost of gas, propane
- Reductions based on areas of historical under spend
- Reductions to oil, gasoline and propane based on energy cost projections
- Eliminated a proposed part time position
- Reductions based on actual costs: less elections, uniform allowance
- Health Insurance reduction based on historical changes
- Reductions to try to meet the Tax Cap limitations
- Approval of the proposed operating budget will increase taxes for:
 - \$250,000 Home
 - \$20.00
 - \$400,000 Home

■ \$32.00

There were no amendments so the article will appear on the ballot as written.

ARTICLE 6- FULL TIME POLICE OFFICER

To see if the town will vote to hire a full time police officer effective July 1, 2017 at an annual salary and related costs of \$86,047 and further vote to raise and appropriate the sum of \$39,055 for wages and benefits for the period of July 1, 2017 to December 31, 2017. Estimated 2017 tax rate impact: \$0.04.

FT Officer	2017	2018
Wages	\$24,440.00	\$51,927.70
Health (2 person)	\$ 6,869.00	\$16,487.04
Dental (2 person)	\$ 340.60	\$ 817.44
NHRS	\$ 7,192.69	\$15,282.17
Workers Comp	\$ 366.68	\$ 778.91
Medicare	\$ 354.38	\$ 752.94
Total	\$39,054.47	\$86,046.20

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (9-0-0)

Spoke to the Article: Chief Joseph O'Brion spoke to the article along with new Captain Ben Sargent who was promoted a couple weeks ago Chief O'Brion stated that an audit was performed in 2008 which recommended that Litchfield Police Department run with 2 men on 24/7 this full report can be found on the litchfield pd citizens page.

There were no amendments so the article will appear on the ballot as written.

ARTICLE 7 - ROAD IMPROVEMENT PROJECTS

To see if the Town will vote to raise and appropriate the sum of \$200,000 for the purpose of road improvement projects. It is anticipated that these funds will be used toward the cost of repairs to Robyn Avenue, Underwood Drive, Hildreth Drive, Whittemore Drive, Nathan Drive, Gibson Drive, McQuesten Circle, Parker Circle and other roads as necessary. Estimated 2017 tax rate impact: \$0.23.

Recommended by the Board of Selectmen (3-2-0)

Recommended by the Budget Committee (5-4-0)

Spoke to the Article: Brent Lemire

- Maintain approximately 77 miles of roads
- Pavement management program scores
 - 61% in good condition
 - 13% in fair condition
 - 26% in poor condition
- Routine surface treatment is the most cost effective way to maintain pavement.
- \$35.8 million estimated value of town roads in 2012.
- Roads are the Town's most valuable asset.

2016 Project Highlights

- Cutler Rd - Reclaim & Pave
- Pinecrest Rd - Reclaim & Pave
- Pilgrim Dr - Reclaim & Pave

- Nesenkeag Dr - Pavement Resurfacing
- Nakomo Dr - Pavement Resurfacing
- Sparrow Ct - Pavement Resurfacing
- Albuquerque Ave - Pavement Repair
- Ronisa Ave - Drainage Improvements
- Total Cost \$475,000

2017 Proposed Projects

- **2017 PROJECT FUNDING - \$401,000**
 - \$200,000 - Special Article
 - \$201,000 - Highway Block Grant
- **2017 PROPOSED PROJECTS**
 - Robyn Ave - Drainage Improvements
 - Underwood Dr - Reclaim & Pave
 - Hildreth Dr - Reclaim & Pave
 - Whittemore Dr - Reclaim & Pave
 - Nathan Dr - Reclaim & Pave
 - Gibson Dr - Reclaim & Pave
 - McQuesten Cir - Reclaim & Pave
 - Parker Cir - Reclaim & Pave

2017 Other Projects

- **OTHER PROJECTS**
 - High Plain Ave - Reclaim & Pave
 - Molsom Cir - Reclaim & Pave
 - Page Rd - Reclaim & Pave
 - Albuquerque to #99 ("The Pines")
- **BIDS DUE 2/15/17**
 - Some projects may be eliminated if bids exceed budget

Bill Spencer - Cranberry Lane asked who and why did certain selectmen and budget committee members vote against this warrant article

Steve Perry stated that he felt that we have been doing a large a lot of road repairs in the past few years and that he felt that this project could be held off for a year or so so that we could do other more projects.

Frank Byron also stated he voted no on this article because he felt it would give taxpayers another year to do other things.

Cindy Couture stated budget committee was split felt that the cost of asphalt was very high and they also were trying to stay within the tax cap.

There were no amendments so the article will appear on the ballot as written.

At this time Brent Lemire presented Frank Byron with years of service plaque and thanked him for his service and dedication.

Cindy Couture also thanked Dennis Miller, Andrew Cutter and Chris Pascucci for their time on the budget committee.

ARTICLE 8 - SECOND YEAR OF LIBRARY NON UNION WAGE PLAN IMPLEMENTATION

To see if the Town will vote to raise and appropriate the sum of \$10,186.00 to fund salary adjustments to bring Library employee salaries in line with the non-union employee wage plan, as approved by the Library Board of Trustees in 2015. This article represents the second year of a three year implementation plan. Estimated 2017 tax rate impact: \$0.01.

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (9-0-0)

Spoke to the Article: Cecile Bonvouloir & Peggy Drew Library Trustees

- Trustees approved change to wage plan in 2015 following the Town's implementation of same plan
- Covers 7 non-bargaining employees
- Not an across the board increase; adjusts for structural deficiencies in previous wage schedule
- Anticipated cost of \$30,000 to fully transition to new plan

There were no amendments so the article will appear on the ballot as written.

ARTICLE 9 - LIBRARY EARNED TIME ACCRUAL EXPENDABLE TRUST FUND

To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Library Earned Time Accrual Expendable Trust Fund as previously established. Estimated 2017 tax rate impact: \$0.01.

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (8-1-0)

Spoke to the Article: Cecile Bonvouloir & Peggy Drew Library Trustees

- Fund approved in 2016
- Covers payout of unused earned time for resignations and buybacks
- Liability as of 12/31/16 is \$7,374
- One employee planning to resign in 2017 could deplete fund by over 50%
- Fund is insufficient should two employees resign in a single year
- No funds available in operating budget

There were no amendments so the article will appear on the ballot as written.

ARTICLE 10 - TOWN EARNED TIME ACCRUAL EXPENDABLE TRUST FUND

To see if the Town will vote to raise and appropriate the sum of \$60,000 to be placed in the Earned Time Accrual Expendable Trust Fund as previously established. This sum to come from the unassigned fund balance and no amount to be raised from taxation. Estimated 2017 tax rate impact: \$0.00.

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (9-0-0)

Spoke to the Article: Troy Brown, Town Administrator

- Fund established in 2014
- Current balance is \$30,320
- Annual buyouts, retirement & separation
- 2014 expenses \$27,970
- 2015 expenses \$39,526
- 2016 expenses \$60,312
- \$180,257 liability 12/31/15

- 5 employees eligible to retire anytime
 - Estimated cost \$107,250

There were no amendments so the article will appear on the ballot as written.

ARTICLE 11 - HUMAN SERVICES AND HEALTH AGENCIES

To see if the Town will vote to raise and appropriate the sum of \$2,400.00 to support Human Services and Health Agencies as follows:

- St Joseph's Community Services (Meals on Wheels) - \$1,600
- Big Brothers/Big Sisters - \$500
- Bridges (domestic violence) - \$300
- Home Health & Hospice Care - \$0.00
- Greater Nashua Mental Health Center - \$0.00
- Lamprey Health Care - \$0.00
- Court Appointed Special Advocates - \$0.00
- American Red Cross - \$0.00

Estimated 2017 tax rate impact: \$0.01.

*Recommended by the Board of Selectmen (3-2-0)
Not Recommended by the Budget Committee (4-5-0)*

Frank Byron Spoke to the Article

AGENCIES	2016 ACTUAL	2017 REQUEST
St. Joseph's Community Services (Meals-on-Wheels) - served 20 residents in 2015	\$1,520	\$1,600
Big Brothers/Big Sisters - served 5 child & volunteers in 2015	\$500	\$500
Bridges (Domestic & Sexual Violence Support) - served 24 residents in 2015	\$300	\$300
Home Health & Hospice - 3,067 home health visits to 91 residents; 5 Community Hospice services for end of life care in 2015	\$6,500	\$6,500
Greater Nashua Mental Health Center - served 58 residents 2015	\$2,000	\$9,000
Lamprey Health Care - served 34 residents / 129 office visits in 2015	\$0	\$800
Court Appointed Special Advocates (CASA) - served 380 children in Hillsborough County in 2015	\$500	\$500

American Red Cross - responded to 256 disasters helping over 1,218 people, held 5,039 blood drives & collected 95,196 units of blood in 2015	\$3,847	\$3,847
TOTAL APPROPRIATION	\$ 15,167	\$23,047

There were no amendments so the article will appear on the ballot as written.

ARTICLE 12 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

To see if the Town will vote to establish a Fire Vehicle and Equipment Repair Expendable Trust Fund pursuant to RSA 31:19-a for unanticipated repairs greater than \$5,000 for fire vehicles and equipment and to raise and appropriate the sum of \$50,000.00 to be placed in said fund. Further, to name the Board of Selectmen as agents to expend from said fund. The primary purpose of this article is to create an expendable trust fund for Fire Department vehicle and equipment repair. Defeat of this article would not bar expenditures for repairs to the Fire Department equipment and vehicles. Estimated 2017 tax rate impact: \$0.06.

Recommended by the Board of Selectmen (4-0-0)

Not Recommended by the Budget Committee (1-6-1)

Frank Fraitzl Spoke to the Article stating that this article is basically an insurance policy for the town if any of the equipment breaks down or fails.

There were no amendments so the article will appear on the ballot as written.

ARTICLE 13 - ARCHITECTURAL AND ENGINEERING FEES FOR NEW FIRE STATION

To see if the Town will vote to raise and appropriate the sum of \$66,000.00 for the purpose of funding architectural and engineering services to revise and update existing building and site plans for the future construction of a new fire station at Liberty Way. This sum to come from the unassigned fund balance and no amount to be raised from taxation. It is anticipated that an additional \$34,000.00 shall be spent from the Fire Station and Municipal Office Impact Fee Accounts for this purpose. Estimated 2017 tax rate impact: \$0.00. Fire Station Feasibility Study

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (6-0-0)

Frank Byron made an amendment to the article which was seconded by Brent Lemire stating that this would give the Budget Committee a chance to change their recommendation on the article seeing that there would be no tax impact to the taxpayer.

ARTICLE AMENDED 13 - ARCHITECTURAL AND ENGINEERING FEES FOR NEW FIRE STATION

To see if the Town will vote to raise and appropriate the sum of \$66,000.00 for the purpose of funding architectural and engineering services to revise and update existing building and site plans for the future construction of a new fire station at Liberty Way. This sum to come from the unassigned fund balance and no amount to be raised from taxation. It is anticipated that an additional \$34,001.00 shall be spent from the Fire Station and Municipal Office Impact Fee Accounts for this purpose. Estimated 2017 tax rate impact: \$0.00. Fire Station Feasibility Study

A vote was taken and Article 13 will appear on the ballot as amended.

Frank Fraitzl then spoke to the amended article.

2016 Feasibility Study

Identified significant deficiencies in

- Building & Fire Codes
- ADA Compliance
- Energy Efficiency
- Electrical & Mechanical systems outdated.

Renovate or Replace?

Renovate or Replace

"Although the existing building could be renovated at great expense, Warrenstreet's recommendation is to explore more thoroughly the build new option. It would be more efficient to accomplish, allow for a better building design to meet the needs of the department (the expense of plans already in place); provide a better municipal building within the Town Hall Community Complex. The town should look carefully at what best meets their immediate and future needs in deciding upon which project to undertake."

Critical Needs:

- Total of 12 vehicles. 5 Inside 7 Outside
- Building and Fire Code deficiencies
- ADA Compliance
- Larger apparatus bays and doors. Current 10'w x 12'h doors limit the ability to replace apparatus without custom specifications.
- Height of ceiling prevents maintenance & equipment service inside the building.
- Lack of space for FF gear storage
- Lack of meeting/training space

Warrant Article would allow:

- Review of plans designed previously (*already paid for*) to make the necessary revisions to comply with current building & fire codes, ADA compliance and industry best practices.
- Create a set of plans that will meet the current and future needs of the department.
- Allow for the actual design and costs to be established in order to provide the community with a complete proposal for a future warrant.

Kurt Schaffer - Pilgrim Drive stated he thinks it would be more beneficial to the town to build a safety complex seeing that the police department will be needed more space.

Phil Reed - Forest Lane stated that it is time and we need to stop putting this off any longer we need this new fire station.

Bill Spencer - Cranberry Lane: Why did the Budget Committee not recommend this?

Cindy Couture stated that due to a few changes the selectmen had made and the tax cap.

Kevin Lynch - Charles Bancroft Hwy stated that if this warrant article states this is for a Fire Department and the town decides to do a safety complex does this warrant article hold us to doing just a fire department?

Laura Spectrum-Morgan (Town Attorney) state no this is does article does not hold the town to only building a fire department.

There were no additional amendments to the article so it will appear on the ballot as amended.

ARTICLE 14 - NON-LAPSING APPROPRIATION

To see if the Town will vote to revoke the non-lapsing provisions of Article 8 from the 2016 town meeting, which raised and appropriated \$37,600 for expenses associated with training one full time firefighter as a paramedic, as the funds are no longer needed for this purpose. This will allow the funds to lapse into the general fund, where they will be available for tax relief by the selectmen in 2017. Estimated 2017 tax rate impact: \$0.00.

Frank Byron made an amendment to article 14 seconded. A vote was taken and the Article will appear on the ballot as amended.

ARTICLE 14 AMENDED- NON-LAPSING APPROPRIATIONS

To see if the Town will vote to revoke the non-lapsing provisions of Article 8 from the 2016 town meeting, which raised and appropriated \$37,600 for expenses associated with training one full time firefighter as a paramedic, as the funds are no longer needed for this purpose. This will allow the funds to lapse into the general fund.

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (6-0-0)

Frank Byron stated that this is a housekeeping article

- \$37,600 training expenses
- Funds encumbered until December 31, 2019
- Hired Paul Kelly on May 31, 2016
 - Certified Paramedic since 1989
- The Selectmen may only use general fund money for to reduce taxes

There were no additional amendments to the article so it will appear on the ballot as amended.

ARTICLE 15 - TAX CAP

To see if the Town will vote to adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the Budget Committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than \$175,000. (3/5 vote required.)

Recommended by the Board of Selectmen (4-1-0)

Frank Byron spoke to the article:

32:5-b Local Tax Cap. – Upon adoption under RSA 32:5-c, the following shall apply:

I. In a town or district that has adopted this section, the estimated amount of local taxes to be raised for the fiscal year, as shown on the budget certified by the governing body or the budget committee and posted with the warrant for the annual meeting pursuant to RSA 32:5, shall not exceed the local taxes raised for the prior year, as shown on the same budget and adjusted as provided in paragraph I-a, by more than the tax cap authorized when this section was adopted.

I-a. If the local taxes raised for the prior year were reduced by any fund balance brought forward from previous years, the amount of such reduction shall be added back and included in the amount to which the tax cap is applied under paragraph I.

II. The tax cap shall be either a fixed dollar amount or a fixed percentage applied to the amount of local taxes raised by the town or district for the prior fiscal year as reported to the department of revenue administration, subject to adjustment as provided in paragraph I-a.

How is the Tax Cap Adopted?

The legislative body must adopt the Tax Cap by a 3/5 majority vote.

A repeal of the Tax Cap requires a 3/5 majority vote by the legislative body.

The limit on the "Amount to be Raised by Taxes" applies to the total proposed budget which includes:

- Operating Budget composed of:
- Expenditures, revenues, war service credits and overlay;
- Selectmen's Warrant Articles;
- Petitioned Articles;

With the proposed tax cap:

The Budget Committee must submit a budget to the Deliberative Session of Town Meeting that limits, to the tax cap, the increase in the amount to be raised by taxes.

How do you override the Tax Cap?

A budget proposed under the tax cap can be overridden (amended) at the deliberative session of Town Meeting. This is done under the usual procedures that apply to the meeting. This means that only a simple majority vote is required to override/amend the budget (or expenditures listed in the budget) or the recommendations on any warrant articles.

There were no amendments so the article will appear on the ballot as written.

ARTICLE 16 - ALL VETERANS' TAX CREDIT

To see if the Town will vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$300.00, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

Recommended by the Board of Selectmen (5-0-0)

Steve Perry Spoke to the article

72:28-b All Veterans' Tax Credit. –

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28.

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.
Source. 2016, 217:1, eff. Aug. 8, 2016.

- **Current Veterans' Tax Credit RSA 72:28:**
 - 361 residents qualify.
 - \$114,752 credits approved in 2016.
 - Includes veterans' who served 90 days during a period of conflict (WWII, Korean, Vietnam and Persian Gulf).
 - Includes honorably discharged Veterans'.
 - Includes Reservists & National Guardsmen.
 - Includes spouse or surviving spouse.
- **New Legislation RSA 72:28-b:**
 - Includes all Veterans' who served at least 90 days of active duty.
 - Includes honorably discharged Veterans'.
 - Includes Reservists & National Guardsmen.
 - Includes spouse or surviving spouse.
 - Unknown how many residents will be eligible.
 - Effective 2017 tax year if adopted.

There were no amendments so the article will appear on the ballot as written.

**2017 WARRANT ARTICLES
TOWN OF LITCHFIELD, NEW HAMPSHIRE**

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **February 11, 2017 at 10:00 a.m.** for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV. You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **Tuesday, March 14, 2017 at 7:00** in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE 1 - ELECTION OF OFFICERS

1 Town Clerk / Tax Collector	3 - Year Term
2 Selectmen	3 - Year Term
3 Budget Committee	3 - Year Term
1 Budget Committee	1 - Year Term
1 Cemetery Trustee	3 - Year Term
1 Trustee of the Trust Funds	3 - Year Term
2 Library Trustee	3 - Year Term

ARTICLE 2 - ACCESSORY DWELLING UNITS

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 501, Residential District Permitted Uses, and Section 507, Accessory Dwelling Units to comply with Senate Bill 146, New Hampshire's Accessory Dwelling Unit (ADU) law, which takes effect on June 1, 2017. Proposed amendments clarify that Accessory Dwelling Units are allowed in single family residences and delete all provisions requiring or limiting occupancy to a family member or family caregiver to comply with the State law. Additionally, the definition of Accessory Dwelling Unit is amended to match the statutory definition.

Recommended by the Planning Board.

ARTICLE 3 - TELECOMMUNICATIONS FACILITIES

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1052.02 Telecommunications Facilities, Applicability, and Amateur Radio Antennas to bring Litchfield's Amateur Radio Antenna requirements in line with State and Federal protections and eliminates height restrictions for such towers. Amateur radio is a hobby whose antenna support structures are protected under federal law (47 CFR 97.15(e)) as well as state law and as such height limits are preempted by State and Federal law.

Recommended by the Planning Board.

ARTICLE 4 - DIMENSIONAL REQUIREMENTS

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend the Zoning Ordinance to make editorial changes throughout the Ordinance regarding dimensional requirements, specifically with regard to Additional Requirements within Setbacks and Grandfathered Structures. There are no proposed substantive changes to the dimensional requirements currently in effect. No changes are proposed to the actual requirements themselves.

Recommended by the Planning Board.

ARTICLE 5 - 2017 OPERATING BUDGET

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$5,755,806. Should this article be defeated, the default budget shall be \$5,686,994 which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2017 tax rate increase is \$0.08

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (6-3-0)

ARTICLE 6- FULL TIME POLICE OFFICER

To see if the town will vote to hire a full time police officer effective July 1, 2017 at an annual salary and related costs of \$86,047 and further vote to raise and appropriate the sum of \$39,055 for wages and benefits for the period of July 1, 2017 to December 31, 2017. Estimated 2017 tax rate impact: \$0.04.

FT Officer	2017	2018
Wages	\$24,440.00	\$51,927.70
Health (2 person)	\$ 6,869.00	\$16,487.04
Dental (2 person)	\$ 340.60	\$ 817.44
NHRS	\$ 7,192.69	\$15,282.17
Workers Comp	\$ 366.68	\$ 778.91
Medicare	\$ 354.38	\$ 752.94
Total	\$39,054.47	\$86,046.20

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (9-0-0)

ARTICLE 7 - ROAD IMPROVEMENT PROJECTS

To see if the Town will vote to raise and appropriate the sum of \$200,000 for the purpose of road improvement projects. It is anticipated that these funds will be used toward the cost of repairs to Robyn Avenue, Underwood Drive, Hildreth Drive, Whittemore Drive, Nathan Drive, Gibson Drive, McQuesten Circle, Parker Circle and other roads as necessary. Estimated 2017 tax rate impact: \$0.23.

Recommended by the Board of Selectmen (3-2-0)

Recommended by the Budget Committee (5-4-0)

ARTICLE 8 - SECOND YEAR OF LIBRARY NON UNION WAGE PLAN IMPLEMENTATION

To see if the Town will vote to raise and appropriate the sum of \$10,186.00 to fund salary adjustments to bring Library employee salaries in line with the non-union employee wage plan, as approved by the Library Board of Trustees in 2015. This article represents the second year of a three year implementation plan. Estimated 2017 tax rate impact: \$0.01.

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (9-0-0)

ARTICLE 9 - LIBRARY EARNED TIME ACCRUAL EXPENDABLE TRUST FUND

To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Library Earned Time Accrual Expendable Trust Fund as previously established. Estimated 2017 tax rate impact: \$0.01.

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (8-1-0)

ARTICLE 10 - TOWN EARNED TIME ACCRUAL EXPENDABLE TRUST FUND

To see if the Town will vote to raise and appropriate the sum of \$60,000 to be placed in the Earned Time Accrual Expendable Trust Fund as previously established. This sum to come from the unassigned fund balance and no amount to be raised from taxation. Estimated 2017 tax rate impact: \$0.00.

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (9-0-0)

ARTICLE 11 - HUMAN SERVICES AND HEALTH AGENCIES

To see if the Town will vote to raise and appropriate the sum of \$2,400.00 to support Human Services and Health Agencies as follows:

- St Joseph's Community Services (Meals on Wheels) - \$1,600
- Big Brothers/Big Sisters - \$500
- Bridges (domestic violence) - \$300
- Home Health & Hospice Care - \$0.00
- Greater Nashua Mental Health Center - \$0.00
- Lamprey Health Care - \$0.00
- Court Appointed Special Advocates - \$0.00
- American Red Cross - \$0.00

Estimated 2017 tax rate impact: \$0.01.

Recommended by the Board of Selectmen (3-2-0)

Not Recommended by the Budget Committee (4-5-0)

ARTICLE 12 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

To see if the Town will vote to establish a Fire Vehicle and Equipment Repair Expendable Trust Fund pursuant to RSA 31:19-a for unanticipated repairs greater than \$5,000 for fire vehicles and equipment and to raise and appropriate the sum of \$50,000.00 to be placed in said fund. Further, to name the Board of Selectmen as agents to expend from said fund. The primary purpose of this article is to create an expendable trust fund for Fire Department vehicle and equipment repair. Defeat of this article would not bar expenditures for repairs to the Fire Department equipment and vehicles. Estimated 2017 tax rate impact: \$0.06.

Recommended by the Board of Selectmen (4-0-0)

Not Recommended by the Budget Committee (1-6-1)

ARTICLE 13 - ARCHITECTURAL AND ENGINEERING FEES FOR NEW FIRE STATION

To see if the Town will vote to raise and appropriate the sum of \$66,000.00 for the purpose of funding architectural and engineering services to revise and update existing building and site plans for the future construction of a new fire station at Liberty Way. This sum to come from the unassigned fund balance and no amount to be raised from taxation. It is anticipated that an additional \$34,001.00 shall be spent from the Fire Station and Municipal Office Impact Fee Accounts for this purpose. Estimated 2017 tax rate impact: \$0.00.

Recommended by the Board of Selectmen (4-0-0)

Recommended by the Budget Committee (6-0-0)

ARTICLE 14 - NON-LAPSING APPROPRIATION

To see if the Town will vote to revoke the non-lapsing provisions of Article 8 from the 2016 town meeting, which raised and appropriated \$37,600 for expenses associated with training one full time firefighter as a paramedic, as the funds are no longer needed for this purpose. This will allow the funds to lapse into the general fund. Estimated 2017 tax rate impact: \$0.00.

Recommended by the Board of Selectmen (5-0-0)

Recommended by the Budget Committee (6-0-0)

ARTICLE 15 - TAX CAP

To see if the Town will vote to adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the Budget Committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than \$175,000. (3/5 vote required.)

Recommended by the Board of Selectmen (4-1-0)

ARTICLE 16 - ALL VETERANS' TAX CREDIT

To see if the Town will vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$300.00, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

Recommended by the Board of Selectmen (5-0-0)

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 23RD DAY OF JANUARY 2017.

Frank A. Byron, Chairman

Brent T. Lemire, Vice Chairman

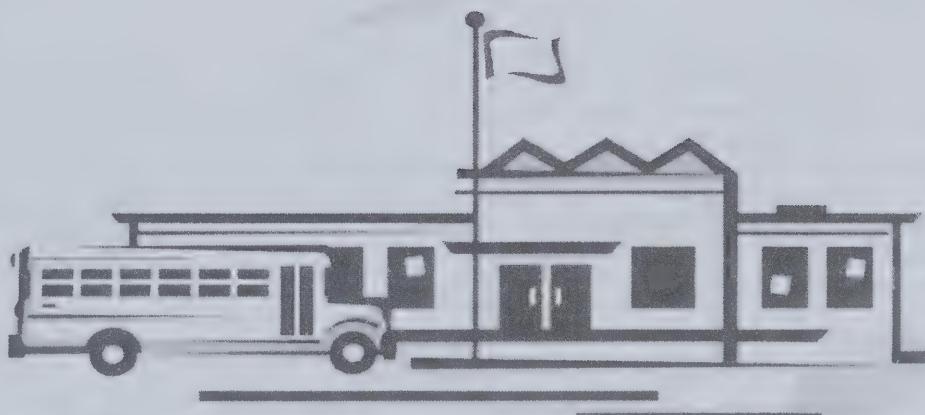
Steven D. Perry,

John R. Brunelle

Kevin C. Bourque

Litchfield Board of Selectmen

ANNUAL REPORT
of the
LITCHFIELD
NEW HAMPSHIRE
SCHOOL DISTRICT



2016

LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT – 2016

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SCHOOL DISTRICT OFFICERS

MODERATOR

John G. Regan

CLERK

Jason Guerrette

TREASURER

Lynn Baddeley

SCHOOL BOARD

Brian Bourque, Chair
Term Expires March 2019

Derek Barka, Vice-Chair
Term Expires March 2018

Christina Harrison
Term Expires March 2019

Janine Lepore
Term Expires March 2017

Nicole Quintana
Resigned July 2016
Replaced by
Paula Izbicki
Term Expires March 2017

Ann Paquin
Jakob Scopelites
Student Representatives to the Board 2016-2017



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Litchfield Board of Education

One Highlander Court

Litchfield, NH 03052

Phone: (603) 578-3570

Fax: (603) 578-1267

Equal Opportunity Employer

Brian Bourque, Chair

Derek Barka, Vice Chair

Janine Lepore

Christina Harrison

Paula Izicki

2016 ANNUAL REPORT SCHOOL BOARD CHAIR

To the Residents of Litchfield:

It is a great honor for me to submit this annual report to you as Chairman of the Litchfield School Board. This past year has seen the implementation of many new programs in our school district. We can all be proud of these improvements that focus on improving the educational environment and achievement of our students. Important changes include the following: the implementation of a twitter communications application that significantly increases the district's communication with all community stakeholders, the implementation of a new Professional Growth and Evaluation Plan that enhances our instructional practices, and the complete changeover of the district telephone system to a new more effective system.

Another major accomplishment is the negotiations of new contracts with the Litchfield Education Association (LEA) and the Litchfield Support Staff (LSS). I had the distinct pleasure of negotiating the LSS contract with School Board Member Christina Harrison and the LEA contract was negotiated with School Board Members Derek Barka and Jeanine Lepore. I am proud to report that a fair and reasonable contract was achieved with both the LEA and the LSS. Both of these contracts, if passed on March 14, will provide teachers and support staff with salaries that are more reflective of the average salaries of surrounding and similar sized school districts and help us to attract and retain excellent teachers and support staff. I urge all citizens of Litchfield to strongly consider supporting our public education and vote in favor of these agreements on March 14.

As your school board chair I also recognize the need to develop, in all students, 21st century skills that prepare them for college or entrance into the armed services or work community. Toward this end, the district has focused on implementing science, technology, engineering, arts and mathematics curriculum that offer all students challenges that develop their full potential.

I would like to express my sincere appreciation to each of your for your continuing support of our public educational program. I urge each of you to vote, in March, in support of the Litchfield School District Budget.

Please feel free to contact me or any members of the school board at any time. Our email addresses can be located on the Litchfield School District website. We look forward to your feedback and insights on how we can improve our schools.

Respectfully,

Brian Bourque
Chairman, Litchfield School Board



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT SUPERINTENDENT OF SCHOOLS

It is a pleasure to be here at Litchfield School District for my second year. During this year the district has welcomed many new staff members and made many improvements in its educational programs. At Campbell High School we welcomed Mr. William Lonergan as our new principal. Bill comes to us with an extensive background in public education most recently as an assistant principal at Pinkerton Academy. We also welcomed two new school board members Christina Harrison who is actively involved in GMS' Parent Teacher Organization and Paula Izbicki who is an elementary principal in Amherst, NH; they are both valued community members.

The Litchfield School District also had the opportunity to celebrate our School Psychologist Teri Selig, who was recognized as the New Hampshire School Psychologist of the Year. We are very proud of Teri and the many fine contributions she made to our children on a daily basis.

The district is also very proud of the many contributions it makes to our community. Included in these contributions are: Griffin Memorial School raised money for the Manchester Animal Shelter, the annual District Make-A-Difference Food Drive collected over 3000 items that were donated to Litchfield Food Pantry, and the Litchfield Middle School Terry Fox Fundraiser raised \$2500 for the Norris Cotton Cancer Center. Congratulations to all who make the greater Litchfield community a better place to live.

Additional areas of note this year have been Griffin Memorial Schools' participation in the global finals for Destination Imagination in which our students performed very well, Litchfield Middle Schools' participation in the Lego Robotics competition, and of special note is the participation of the Campbell High School Band in the 75th Anniversary Pearl Harbor Memorial Concert in Hawaii this December. This was an exceptional honor for the district.

In the area of academics the district continues to score at or above state averages in almost all areas on the Smarter Balanced Assessment. We have also increased the number of students taking advanced placement courses and the number of students achieving a level III or higher grade in these courses.

In the area of communication, significant improvements in the district this year include the following. The upgrading of the district's telephone system which allows the district to optimize communication with its constituents and stakeholders. The continued development of our Infinite Campus Student Information System which is allowing the district to have more information available to parents at all times. And, the implementation of Twitter accounts to better inform our community of the many exciting happenings in our schools.

Looking forward over the next several years Campbell High School will be going through its New England Association of Schools and Colleges accreditation process. This is a decennial process that reviews all of our curriculum, communications, pedagogy, and community relationships and awards continuing accreditation to those high schools that meet the standards. We will also continue to engage in a closer

collaboration in all of our programs in the district, so that we are all working together for the benefit of every child who attends the Litchfield public schools. The district is also undergoing an evaluation of all of our capital assets by an external consulting firm. We look forward to the results of this analysis allowing us to better plan for future needs of the district.

In closing I would like to thank the many people in our community who have made my tenure in the Litchfield School District extremely rewarding especially I would like to express my appreciation to the professional educators, school board, and parents who have been so helpful in all I've done.

Respectfully Submitted,

James O'Neill
Superintendent of Schools



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT BUSINESS AND FINANCE

I am pleased to submit my 2016 annual report on the District's business and financial operations.

The District ended fiscal year 2016 with an unassigned general fund balance of \$338,728.84 or 1.64% of total general fund budget. This balance was used to transfer \$100,000 to capital reserve funds, with the remainder to offset next year's revenue requirement for general fund approved appropriations.

Major contributing factors to this fund balance was underspending budget areas that include professional salaries of \$163,301, paraeducator salaries of \$78,120, and tutor salaries of \$31,211, of which can be attributed to annualized attrition and student specific requirements. Also included in this under-spend: social security \$59,716; health and dental insurance \$42,397; repairs and maintenance \$74,602. This, as well as other smaller balance lines, offset overspending in several major accounts including administration salary, boiler repair and maintenance, software lease, and long-term substitute salaries.

A number of warrant articles were approved by voters impacting finance and school building management.

First, the Technology Capital Reserve Fund was established for the purpose of funding the acquisition and replacement of hardware, software, and other computer technology equipment. The amount of \$50,000 was transferred from the unreserved fund balance to this reserve fund. A second transfer of \$50,000 was also approved to the long-standing capital reserve fund for Building Maintenance, increasing the balance in this fund to \$100,873. The third capital reserve account maintained by the district for Special Education has a balance of \$103,954. It is important for the district to maintain capital reserve fund balances, demonstrating financial stability and creating a financial cushion to meet unexpected expenses and emergencies.

Another important article approved provides funding to complete a district-wide condition assessment of our three school buildings. The results of this assessment are intended to provide data on the overall condition of the school facilities as well as life cycle forecasting information. This report will allow the district to take a proactive approach in dealing with the maintenance and upkeep of all school buildings by developing a long-range capital plan. This plan will provide the district with a prioritized list of work items and funding requirement before conditions change, making major repairs necessary. Another objective of this report is to provide the district with a recommendation on the future use of the 30's school wing located at Griffin Memorial School.

As previously noted, the district over-spent its appropriation for boiler repair and maintenance in the amount of \$35,112. On January 2, 2016, the original hot water boiler located at Campbell High School cracked, requiring emergency repair until a long-term solution could be developed. In collaboration with the district's HVAC contractor, a plan was developed and implemented to replace the original hot water boiler, which at the time was operating at 80% efficiency, with two 96% efficient domestic hot water tanks. The replacement tanks were in place and operational with no interruption or delay in students

returning to school after the holiday recess. The district was able to recover some of the total cost of this project with proceeds from its property insurance carrier.

Our finance department successfully handled ongoing operations throughout the year. The district is required to file a number of financial reports with the NH Department of Revenue Administration, NH Department of Education, and other related third-party vendors. All reports and financial transactions were filed on time and accurately. I want to acknowledge the continued excellent work and dedication of Ann Inamorati, Chief Accountant, Colleen Fauth, Payroll Coordinator, and Lynn Baddeley, School District Treasurer.

We continue with our commitment to provide safe and healthy school buildings and grounds for students, staff, and visitors. Custodial and grounds staff are responsible for three buildings totaling over 252,000 square feet, acres of property that include multiple baseball and softball fields, track and field, soccer, and football. In addition to school sponsored programs, school buildings and athletic fields are utilized by local community organizations and residents throughout the year and we are proud to be a partner in these beneficial programs.

The Business and Finance team of professionals look forward to meeting the challenges of striving to provide the best service possible in support of the outstanding programs and activities of the school district and community.

Sincerely,

Frank Markiewicz
Business Administrator



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT SPECIAL SERVICES

The Special Services Department encompasses the following areas: special education, 504, English language learners, homeless liaison, and home schooling. Below you will find a chart that includes the current number of students supported in these areas.

Special Services Area	# of Students
Special Education	243
504	143
English Language Learners	9
Homeless Youth	4
Home Schooled Students	29

The district received the following federal grant funds for FY 17:

IDEA Allocation-\$300,186.06

IDEA Preschool Allocation-\$6787.48

The receipt of these funds allows us the opportunity to fund the following positions:

Position	Location
Social Worker	District Wide Position
Part-Time Occupational Therapist	Griffin Memorial School
1 Part-Time Special Education Teacher	Litchfield Middle School
Special Education Teacher (70% of Salary)	Litchfield Middle School
Special Education Teacher	Campbell High School
1 Part-Time Paraprofessional	Griffin Memorial School

Each of these positions is essential in meeting the needs of our students. We also provided training for Google Read & Write for staff in our district. This allows students with educational disabilities to access and interact with the same documents as their peers and teachers by providing read aloud and support tools along with navigational features to increase comprehension and learning. These funds were also utilized to provide collaboration time for special education teachers and service providers to develop high quality IEPs for our special needs students. These funds also provided support and training for our Preschool special education teachers.

This is currently my fifth school year with the district and I'm continually amazed by the dedication of my staff. I would like to thank each of them for putting the needs of our growing special services population first.

Sincerely,

Devin Bandurski, M.Ed.
Director of Special Services



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT CURRICULUM AND INSTRUCTION

It is my pleasure to work on behalf of the students, educators, families, and the Litchfield community for the seventh year. My sincere thanks to the educators and community members who have worked on committees to revise the curriculum, write instructional units, explore grading and reporting practices, and evaluate our programs. Thank you to the community for supporting the curriculum budget so that we could acquire updated resources for many subjects.

As part of our STEM (science, technology, engineering, mathematics) initiative, we are incorporating units from Project Lead the Way. This is an inquiry and technology-based, hands-on approach to learning science. The students seem even more excited about learning science and technology through this approach. Launch is the program for grades 1-5 using iPads for collecting and recording observations and other data. Gateway is the program for grades 6-8 using laptop technology funded in part by a grant. Design and Technology is offered for grade 6 and 7 students. Also, grade 7 students are exploring Medical Detectives as part of their life science focus. Grade 8 students are investigating the Magic of Electrons as part of their physical science concentration.

The Professional Learning Committee members are commended for all their effort in supporting their colleagues in documenting professional learning toward recertification. The Committee has also completed a needs assessment through two surveys in order to determine the priorities for district-sponsored professional learning opportunities.

The work of the Program Evaluation and Review Committee (PERC) members is also greatly appreciated as they review curriculum revisions and new resources, making recommendations to the school board. We reviewed the district assessment program and the tools that are used to collect student learning data. The Committee is also in the process of evaluating the impact of the Freshman Seminar program and also the effectiveness of K-12 math. We are always looking for community members to join the group for their perspective on school programs.

Our assessment program enables our educators to use several sources of data to determine if a student is making adequate progress toward our learning goals. We continue to use the Measures of Academic Progress by NWEA, which is a computer-based adaptive test of math and reading. These scores are immediately available to students and educators. Aimsweb Plus is a progress monitoring tool that is administered to students at various times of the year to determine progress over the long and short-term. Rather than compare a student to other large groups of students (cohorts) by norm scales, Aimsweb allows educators to observe how a student compares to his or her own performance from time to time. At this writing, we are preparing for our third administration of the Smarter Balanced Assessment, our required state test. This assessment includes performance tasks that consist of multi-step math problems as well as open-ended short and long writing. The triangulation of these assessments allows for variables of timing, health, and other conditions that might impact student performance during any one assessment. It provides for a more accurate picture of student learning coupled with day to day classroom performance. Data

reports have been presented at public school board meetings. The assessment data indicates that our students are making considerable progress toward learning goals.

The Grading and Reporting Policy Development Task Force is meeting throughout the school year in order to develop a proposal for School Board consideration. The members have reviewed considerable information on the effects of various grading and reporting practices. Each school is developing recommendations that best align with the students and families of that school and representatives to the Task Force share the discussions and preferences for their school with the group. The policy will include a glossary of terms, practices unique to each school, and district wide practices. The grading and reporting practices are being reviewed to align with recent curriculum revisions, including competencies required by the Minimum Standards for Public School Approval; to align with the research on effective practices; and to provide accurate and useful information that ultimately promotes student learning.

These initiatives in curriculum, instruction, and assessment require a great deal of professional learning on the part of our educators in order to continually refine our practice. During workshop days and late arrival times, our educators are delving into the many topics and issues confronting our schools, district, and public education today. We appreciate the opportunity to embed professional learning into the school calendar.

Thank you to all our district educators for working diligently to improve student learning and to the Litchfield community for supporting this goal.

Respectfully submitted,

Julie S. Heon, Ed.D.
Director of Curriculum and Instruction



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT TECHNOLOGY

This year has been a year of improvements and upgrades for the School District in the area of technology. We have brought the district up to current standards and replaced problematic, mission critical, equipment. At the district level, the IT Department was able to upgrade the entire phone system with a new Voice over IP (VoIP) phone system. Additionally, old systems at LMS and CHS were changed from ShoreTel to Samsung. This change is a cost savings for the district.

Also, we were able to complete a district wireless upgrade that started at CHS last year and is now installed at both LMS and GMS. We now have an extremely stable and robust wireless infrastructure that consists of two redundant controllers and 80 access points. With this upgrade, we no longer have dead-zones and we have the capability to expand out and upgrade as needed.

GMS has been upgraded with eight carts of six iPads for Project Lead the Way and a cart of 30 Chromebooks for use with on-line assessments and increasing technology availability for students.

LMS has been upgraded with two carts of 30 and 15 Chromebooks that will aid with on-line testing and increase technology availability for students. Additionally, 15 new Windows laptops were purchased with grant funds for Project Lead the Way and to support the STEAM (sciences, technology, engineering, arts and music) curriculum.

The second year of our one-to-one (a device per student) pilot at CHS has been extremely successful and we are excited about the possibility of one-to-one for all incoming freshmen.

We have had a very positive adoption of Google Apps For Education (GAFE) with the help of the one-to-one initiative, Google Drive, Docs, and Google Classroom. IT has provided training to help our users become more proficient and bring more 21st Century tools into the classroom. This adoption has received positive feedback.

One area of an unanticipated discovery was that the underground conduits that carry data cabling to both LMS and GMS portables have been crushed. This resulted in the inability to run upgraded cabling in the conduit to the portables. Currently, we are looking into the cost of installing aerial cabling instead of running new underground cabling to the portables. The aerial cabling may prove to be far less expensive.

We are grateful for all of the support the Technology Department has been given by the School Board and the District. IT is an ever changing environment requiring us to continue pushing forward and blending technology seamlessly into the school scape and classroom.

Respectfully submitted,

Jason Pelletier
Director of Technology



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

One Highlander Court
Litchfield, NH 03052

2016 ANNUAL REPORT FOOD SERVICE

I am pleased to submit the annual report for the Litchfield School District Food Service Program. In my 18 years with the district, I have had the pleasure of working with a hard working food service staff, supportive administrative and SAU staff, dedicated faculty and support staff and wonderful students. Together we continue to make strides in improving and advancing the food service program throughout the years.

The Litchfield Food Service Department is aligned to the "Healthy Hunger-Free Act of 2010" that set nutrition guidelines for calories, fat, sugar, and sodium levels for different age levels. Students are required to take a serving of fruit and/or vegetable along with two other food items on the menu to count as a reimbursable meal and be charged the price of a lunch. The schools have continued to implement these standards and are currently working to comply with the new sodium limits set this year. In July 2014, USDA has published the "Smart Snacks in School" standards that build on ensuring that all snacks and beverages for sale to student during school hours are nutritious. This include snacks in the lunchroom and school store.

We are into our eighth year of our Special Milk Program for the kindergarten students at Griffin Memorial School. We have included pre-K students to this program starting January 5, 2015. Students who are in school for half day sessions may purchase nonfat chocolate or 1% fat white milk for snack time at a cost of 30 cents, or free to those who qualify.

At GMS an average of 44% of its enrolled students from Grades 1-4 purchased a reimbursable lunch this year. Students have a choice of a hot entrée, sandwich or chef salad alternate. A la carte food items include fruit, vegetable, bottled water or 100% fruit juice daily as well as ice cream (low fat and reduced sugar) which is sold once a week. Special thanks go to my GMS staff: Cristen Thorpe, Pat Covey, Ginette Lawrence and Barbara Bravernick for all their hard work and enthusiasm in providing the students at Griffin Memorial School a healthy and delicious lunch.

At Litchfield Middle School, the lunch participation rate runs about 40% of students taking a reimbursable hot lunch. Lunch choices include a featured hot lunch meal, sandwich alternate and salad bar alternate which all include the required protein, bread, vegetable, fruit and milk component. Special thanks to my hard working staff at Litchfield Middle School: Debi Hayes, Janice Barrett, Darlene Gymziak and Janice Durkee.

Campbell High School continues to offer a Breakfast Program with reimbursable meals subsidized by the USDA. Reimbursable lunch that is offered include 2 hot lunch entrees and salad bar. Participation rate for reimbursable meals is a 40% of enrollment and a much higher rate if you include a la carte sales. Lunch sales throughout the schools have increased to keep the program self-supporting. Thanks go to the kitchen staff at Campbell High School for their continued hard work and dedication: Janet Belhumeur, Judy Latsha, Holly Trow, and Erin Dumont.

Many thanks go to Erin Dumont, our Food Service Bookkeeper for doing an exceptional job managing the bookkeeping and student meal accounts.

I would like to also thank all the maintenance staff headed by Dave Ross for their assistance in keeping the school kitchens clean and equipment maintained.

The Wellness Committee has updated the Wellness Policy and the changes have been accepted and approved by the School Board. Wellness activities for staff and students this year, included a wellness challenge that tracked 5 wellness goals including consumption of fresh fruits and vegetables, adequate consumption of water, at least 30 minutes of physical activity, adequate sleep and self-care. Healthy living was encouraged in classrooms, outside school activities and home life. Many thanks go to the members of the Wellness Committee for giving of their time and efforts in promoting and coordinating activities in their schools. Special acknowledgment and thanks go to Michele Flynn, the district's Health and Safety Coordinator for her fine work and tremendous contributions to the group.

Our appreciation and thanks also to the SAU staff and to Frank Markiewicz, Business Administrator and Jim O'Neill, Superintendent, for their valued assistance and support.

Respectfully submitted by,

Hilda Lawrence
Food Services Director

LITCHFIELD SCHOOL ADMINISTRATIVE UNIT #27 STAFF - 2016 - 2017

<u>Name</u>	<u>Position</u>	<u>Degree</u>	<u>Salary</u>
Bandurski, Devin	Director Special Service	M	\$93,191.00
Heon, Julie	Director Curriculum & Instruction 80%	Ed. D.	\$74,739.00
Lawrence, Hilda	Director Food Service	B	\$53,491.00
Markiewicz, Frank	Business Administrator	B	\$94,700.00
Messenger, Hollie	Director Human Resources	B	\$59,560.00
O'Neill, James	Superintendent	M	\$123,000.00
Pelletier, Jason	Director of Technology	B	\$83,000.00

LITCHFIELD SCHOOL DISTRICT STAFF 2016 - 2017

<u>Name</u>	<u>Position</u>	<u>Degree</u>	<u>Salary</u>
Deslauriers, Jill	Speech Associate	B	\$64,414.00
Goldfarb, Rebecca	Speech Pathologist	M	\$42,029.00
Hegarty Follis, Kathleen	Occupational Therapist	M	\$51,985.00
Henninghausen, Virginia	ESOL Teacher 75%	B	\$34,983.00
Mague, Danielle	Speech Pathologist	M	\$53,644.00
McGarry, Kathrine	Speech Pathologist	M	\$66,696.00
Moore, Rebecca	Occupational Therapist 40%	B	\$22,946.40
Pelland, Elin	School Social Worker	M - LICSW	\$57,947.42
Phillips, James	School Psychologist	M	\$59,740.00
Polichronopoulos, Marie	School Psychologist	CAGS	\$61,000.00
Schuler, Yesenia	School Psychologist	CAGS	\$66,425.07

GRiffin Memorial School

**229 CHARLES BANCROFT HIGHWAY
LITCHFIELD, NH 03052
PHONE: 603-424-5931 FAX: 603-424-2677**

SCOTT THOMPSON

PRINCIPAL

CONSTANCE FARO

ASSISTANT PRINCIPAL

2016 PRINCIPAL'S ANNUAL REPORT

The year 2016 brought many significant changes to GMS.

We welcomed new staff in 2016, and celebrated the long service of others. In 2016, we hired Mary Siperek as an administrative assistant, Melissa Girzone as the P.E. teacher, Kristin Starrett as our art teacher, and Teresa Planty as our computer technology teacher. Marie Polichronopoulos became our new school psychologist, Sandra MacMullin our enrichment tutor, and Lillian Garruba our preschool teacher. Rebekah Spotts joined us for the entire year as a School Counselor intern. We had four new hires to replace paras—Deb Garrand, Debra Harding, Carreen Passaro, and Olivia Planty. Kelly Komenchuk joined our team of lunch/recess monitors and Lynda Briere returned to that position near the end of the year. Ginette Lawrence joined our kitchen staff.

We typically don't have a lot of turnover at GMS, as most of our staff stays for a long time. At our annual recognition ceremony in August, we acknowledged the contributions and years of service for a number of staff members. Recipients were: Mary Alice Frank and Amanda Gould—5 years; Erin Beach, Shaun Elliott, Stacy Fisher, Laura Dampolo and Patricia Covey—10 years; Sandra Doucette and Stacey Leary—15 years; Carol Levesque and Judi Peterson—20 years. We had a separate celebration for Heidi Miller, who retired in June after 35 years of service to the district.

Our staff is recognized in other ways for their achievements. Tari Selig was chosen as the NH School Psychologist of the Year in 2016, and Heidi Miller was the GMS recipient of the 2016 VFW Loyalty Day/Scholastic Award, in acknowledgement of her many years of service to community outside the school setting. On a similar note, Margaret Parent received the Pat Jewett Volunteer Appreciation Award from the town in March, 2016.

Our students, likewise, receive regional and state recognition. The school chorus earned a gold medal at the 2016 Great East Festival. We had two Destination Imagination teams (joint GMS/LMS, grade 2-5 teams) place in the regional DI competition and go on to the state meet in April. At the regional meet, the Fast Thinking French Fries came in first in the technical challenge entitled Pace of Change, and the Destination Futuristic Adventurers team came in second. Pace of Change is an open-ended challenge that require students to apply science, technology, engineering and math (STEM) skills, in addition to their talents in improvisation, theater arts, writing, project management, communication, innovation, teamwork, community service and social entrepreneurship.

The Destination Futuristic Adventurers team went on to win the Elementary Division at the state meet, achieving honors for creativity, teamwork and innovation. Because they won the division at the state level, they advanced to the Global Finals, touted as *The World's Largest Celebration of Creativity* in Knoxville,

Tennessee. There, they joined 8000 other students on 1400 teams, and in their challenge placed 13th out of 95 teams from 45 states and 20 countries. Team members include Jordan F., Justin H., Matthew H., Ben H., Devin L., Nathan L., and Brandon P. Thanks to all team members for their dedication, and to team managers Susan H. and Stacy L.

Our third and fourth grade students took the Smarter Balanced assessment for the second year in the spring of 2016. New Hampshire continues to use the NECAP assessment to measure achievement in the area of Science. GMS students continue to hold up well against state averages. Below is a chart comparing the 2015 and 2016 GMS testing results in ELA, Math and Science to the state averages in those same areas. Areas where we had better results as a school than the overall results for the state (% students at levels 3 and 4) are shaded gray. Further information is available at the NH Dept. of Education website under NH School and District Profiles (<http://my.doe.nh.gov/profiles/>).

Smarter Balanced Results—Percentage of students scoring Level 3 (Proficient) and above	GMS students Spring 2015	All NH students Spring 2015	GMS students Spring 2016	All NH students Spring 2016
ELA, Grade 3	67	55	70	56
ELA, Grade 4	66	56	64	57
Math, Grade 3	64	52	75	57
Math, Grade 4	38	49	71	51
Science, Grade 4, Students at Proficient or Proficient With Distinction	53	36	58	35

We particularly excited to see so many successful Science students. Our school was an early adopter of Project Lead The Way, an inquiry based science program that engages students in real experimentation in the classroom setting, using technology for recording and analyzing data, and using data to draw conclusions about the world around us.

Enrollment continues to change at GMS. In 2016, we lost one fourth grade teaching position due to reduced enrollment. This was the fourth consecutive year that we have cut a teaching position due to shrinking enrollment. That trend seems to be turning around; we are requesting additional teachers for grades 2 and 3 in the FY18 budget. As of January 3, 2017 our enrollment at grade 1 is 88 and at grade 2 is also 88. Because our class size policy calls for classes of 20 and under for grades K-3, I have requested that we restore a teacher at grade 2 and 3 for next year. Another significant factor for enrollment at GMS is the growth that occurs every year from grade K to grade 1. Last year, we had only 54 Kindergarten students, but now have 88 in the same cohort for grade 1. In order to get more accurate projections for grade 1, we have done parent telephone surveys the last two years.

We work diligently to help our students learn to care about and engage in the greater community. Our 2015 -16 student council raised money to support the Manchester Animal Shelter, the Litchfield Presbyterian Church food pantry and the Boston Children's Hospital. On June 15, our students participated in the fourth

annual GMS Relay Recess, in support of Relay for Life, focused on supporting research to help find a cure for cancer. The students raised more than \$5000 for the American Cancer Society. Our Green Team runs a school-wide recycling program, and the GMS student council helped gather and manage the many hundreds of food items GMS students donated to the Litchfield Food Pantry in December. The Student council also helped organize and run a mock election in November, so that our students could all vote for their choice of state and federal officials.

As every year, GMS students participated actively in the District Spring Arts Festival in March. The chorus and recorder ensemble performed to a packed house, and we had hundreds of our students' artworks on display. Each May, our chorus also participates in the Great East Music Festival, and in 2016 they earned a gold medal. Over the years, the GMS chorus has earned 3 platinum medals and numerous gold medals for their outstanding work.

In the Spring of 2016, GMS formed a new school-wide committee focused on helping all students understand what it means to be a good citizen at GMS, and to participate in school-wide efforts to demonstrate exemplary behavior. We chose a school-wide focus for target positive behaviors approximately every 6 weeks, and put into place a system of intermittent positive reinforcement—Tiger Tickets redeemable at the school store. The first focus area was how we walk through hallways safely and without disturbing classes. The second focus was exemplary behavior at assemblies, just in time for our Veterans Day Assembly. The third was walking to and from the buses safely, and most recently we have shifted the focus to recess and lunch. The objective is to actively teach students the behaviors we would like them to exhibit in these locations. They have not disappointed! We kick off each initiative with a school-wide assembly, and students participate in demonstrating desirable and undesirable behaviors, often to the sounds of laughter at obvious misbehaviors.

Our summer school expanded this past summer to include students moving from K to 1. Our youngest students are expected to have real academic skills, and through Title I funding, we were able to help our Kindergarten students strengthen their reading and math skills in preparation for grade one.

Our school, and our district, are in the process of developing competency based grading and report cards for next year. We have been working on this since fall of 2015

A highlight of our year was the first GMS Career Fair held in October of 2016. Typically we have had the Plymouth State University TIGER program for bullying prevention every year in October, but this year our school counselor brought forward the idea of doing a career fair in alternate years. We had about thirty parents and community members present kid-friendly workshops on their careers, and the students moved through several sessions over the course of the afternoon.

We look forward to 2017, and new opportunities for growth , achievement, and positive change. We thank our students, our parents, our staff and our community for helping to make GMS the success that it is. We acknowledge and truly appreciate all the support we get, whether it's direct support through the budget process, continued high levels of volunteerism, donations to the school, the classroom, or families in need, or community participation in the school's programs and events. Each of these make a difference in the lives of our students and families, and we thank you for that.

Respectfully,

Scott Thompson
Principal, GMS

Griffin Memorial School Staff 2016 - 2017

<u>Last Name</u>	<u>First Name</u>	<u>Position</u>	<u>Grade</u>	<u>Salary</u>
ADAMAKOS	KRISTIN	TEACHER KINDERGARTEN	M	\$60,281.00
ALLEN	TRACY	TEACHER - GRADE 2	M	\$65,696.00
ASHE	AMY	TEACHER - GRADE 4	M	\$65,696.00
BEACH	ERIN	TEACHER - GRADE 1	B	\$45,196.00
BENOIT	SUSAN	TEACHER - GRADE 2	B	\$61,141.00
COHEN	JULIE	TEACHER - GRADE 4	M	\$51,985.00
COTE	DORIS	TEACHER - GRADE 2	M	\$68,189.00
CULLEN KENT	PAULA	TEACHER - GRADE 4	B	\$62,141.00
DAVIDSON	CHRISTINE	READING SPECIALIST	M	\$69,691.00
DEPLOYEY	SAMANTHA	TEACHER PRE-KINDERGARTEN	M	\$60,281.00
DOUCETTE	SANDRA	TEACHER - GRADE 1	M	\$69,691.00
ELEY	ALLISON	TEACHER SPECIAL EDUCATION	M	\$66,696.00
FARO	CONSTANCE	ASST PRINCIPAL ELEMENTARY 50%	CAGS	\$35,654.16
GARRUBA	LILLIAN	TEACHER PRE-KINDERGARTEN	M	\$64,196.00
GIRZONE	MELISSA	TEACHER - PHYSICAL ED	M	\$48,667.00
LABELLE	BARBARA	TEACHER MUSIC	M	\$66,696.00
LAPLANTE	ANGELA	TEACHER - GRADE 3	B	\$49,536.00
LEARY	STACEY	TEACHER - GRADE 4	M	\$60,281.00
LEVESQUE	CAROL	TEACHER - GRADE 3	M	\$66,696.00
LLEWELLYN QUIMBY	SARAH	TEACHER - GRADE 1	B	\$51,789.00
MICHALEWICZ	INGA	TEACHER - GRADE 2	M	\$66,696.00
PATTEN	KRISTEN	TEACHER - GRADE 3	M	\$53,644.00
PECKHAM	DANIELLE	TEACHER SPECIAL EDUCATION	M	\$47,855.00
PLANTY	TERESA	TEACHER COMPUTERS 50%	M	\$22,674.00
PREVEL-TURMEL	MELINA	LIBRARIAN	M	\$69,691.00
ROBINSON	JOCELYN	GUIDANCE COUNSELOR	M	\$67,191.00
SAWICKI	MARGARET	TEACHER SPECIAL EDUCATION	B	\$52,430.00
SAXTON	MARY	TEACHER SPECIAL EDUCATION	M	\$66,696.00
SEABROOK	SUSAN	NURSE	B/RN	\$59,866.00
SIBONA	JESSICA	TEACHER - GRADE 3	M	\$60,281.00
STARRETT	KRISTIN	TEACHER ART	M	\$47,007.00
SWEETSER	TINA	TEACHER KINDERGARTEN	M	\$53,644.00
THOMPSON	SCOTT	PRINCIPAL ELEMENTARY	CAGS	\$97,023.00
WEBSTER	LISA	TEACHER - GRADE 1	M	\$48,667.00

Litchfield Middle School

19 McElwain Drive
Litchfield, New Hampshire 03052-2328

Thomas Lecklider
Principal

Telephone 424-2133 · Fax 424-1296

Martha Thayer
Assistant Principal

2016 PRINCIPAL'S ANNUAL REPORT

It is with great pride that I submit this annual report with a review of the past year at Litchfield Middle School. We have much to be proud of this year at LMS as we met and exceeded many of our goals and kept our mission of advancing individual student learning in the forefront. The focus of the year centered on three critical areas which are reflected in our District goals: continuing improvement of student achievement, increasing opportunities (including a focus on STEAM [Sciences, Technology, Engineering, Arts and Mathematics] programming) for our high achievers and struggling learners, and optimizing communication to our school community. In this report, I will highlight our accomplishments in each of these areas.

I feel fortunate to work in a community that supports and values education. Each day our students are challenged to “Do Your BEST”, which captures the essence of our core values as a school. Our “BEST” acronym reminds students to “Believe in Yourself, Extend a Helping Hand, Show Respect, Take Responsibility.” In many ways, we exemplified these values as a school community this year.

Our student enrollment, on October 1st, was 458, which is again significantly higher than the fall 2015 projections had predicted. We also saw a drastic jump in new student registrations during the summer, over fifteen. This fall we had a few new staff join our team. I am proud of the way these professionals have quickly made a positive impact on our school community. This fall we welcomed to LMS Sarah Damon (Grade 7 Science) and Carole Lepauloue (Technical Education). I am proud of the enthusiasm, experience, and skill that these professionals bring to our team.

We had a few familiar faces assume new roles in our building this year. A familiar face to our District, Mrs. Elliot transferred from GMS to LMS assuming the position of grade 5 Language Arts teacher. Mrs. Tarr, in turn, transferred to grade 5 Social Studies. Also, Mrs. Morrisette, formerly a paraprofessional, assumed the position of S3 case manager. Finally, Lise Boucher is our new lunch monitor, transferring from GMS to LMS.

At our District welcome reception in August, longevity awards were presented to a number of our staff. Most notably, those who were recognized for 15 plus years of service: Jody Corbett (15 years), Stephanie Hoelzel (15 years), Heather Dwyer (20 years), Holly Love (25 years), Andrea Hamilton (30 years), Carolyn Leite (30 years), Teresa Tarr (30 years).

This past summer, our LMS facility underwent a few upgrades including the replacing of aging carpets in rooms 23 and 24 with laminate tile. Additionally, our cafeteria was retiled and many of our common area walls were painted. We continue to upgrade our technology systems in the

building as well, including a new web-based phone system and upgraded wireless internet lines and connections.

Over the past year, we continued our transition to a new student information system, Infinite Campus. A District committee had assumed the oversight of the revision to grading and reporting, K-12. As a result of their work, the content aspect of the grade which reflects achievement in a given content area was separated from work study practices on the report card. Teachers now report out on citizenship, communication, self-direction, and collaboration. As a result, our report card now provides more information to our parent and student community. This year, the District and LMS Grading and Reporting Task Force is working on a competency-based report card with the goal of rolling out in the fall of 2017.

Also, on the technology front, there were terrific advances both at the District and building level. Keeping open lines of communication is always a priority. To that end, the District has provided training on Twitter as a tool to communicate with our school community. We have many teachers involved in communicating through Twitter either through their individual pages or team pages. It is our hope that we are able to continue to improve on disseminating information to all stakeholders. Additionally, the District rolled out a new website this fall. Leslie Pearce is our webmaster and it is our goal, through the website, that we will be able to provide up to date information in an easy-to-navigate format. As of this report, we have uploaded all forms and documents available in our office onto the site.

We are proud of the advancements we have made this year in respect to STEAM programming at LMS. During the spring and summer months, our science, computer literacy, and technical education teachers were trained in Project Lead the Way resources. Project Lead the Way is an organization that develops STEAM curriculum for use in elementary, middle, and high schools. This year, we are implementing five courses including Infection Detection (grade 5), Design and Modeling (grade 6), Medical Detectives (grade 7), Magic of Electrons (grade 8), and Computer Science A/B (grades 6 and 7). In an effort to embed more of the STEAM concepts into our curriculum, our District transitioned our technical education class to an engineering-based platform supported by the Project Lead the Way resources. We are excited to continue to build on our resources and foundation for college and career readiness in this area.

We have expanded our co-curricular offerings in the STEAM area. First, I am appreciative of the leadership of Mrs. Fluet and Mrs. Haley, coaches of our Destination Imagination teams. Last spring, LMS had two teams, Fast Thinking French Fries and Destination Futuristic Adventurers, represented at the State competition in Nashua and finished 5th and 2nd place, respectively. The Destination Futuristic Adventurers (Devin Lencki, Jordan Fletcher, Ben Hebert, and Justin Haley) advanced to the National Competition in Nashville, Tennessee where they finished 13th out of 95 teams. Second, our Lego Robotics program has exploded over the past year. LMS had two full teams compete locally in the fall in Londonderry finishing 5th and 9th place out of 17 teams. Many thanks to Claire Chew and Kara Saranich, our volunteer coaches.

As I write this report, we are preparing for our third round of the Smarter Balanced Assessment this spring. Last spring, we, again, implemented the Smarter Balanced Assessment to all students in our school in English/Language Arts and Math, on computers. With upgrades to our internet

speed and connectivity, we were able to conduct most of our testing in classrooms. Overall, we were pleased with the testing process and faced few interruptions or unexpected issues. As we look to this spring, we are, again, happy that we will have an increased internet speed and connectivity in the building allowing us even more flexibility for testing areas for our students.

Overall, we are pleased with tremendous growth in our assessment results from this past year. We continue to work at improving student achievement in math problem solving. As a school, we scored above the State in all grade levels and areas with the exception of one:

Grade Level	Smarter Balanced Assessment Results Percentage of Student Scoring Levels 3 and 4			
	Spring 2015		Spring 2016	
	Math-NH	Math-LSD	Math-LSD	Math-NH
5	44	32	34	48
6	46	57	57	47
7	51	61	73	52
8	44	40	55	47
		ELA-NH	ELA-LSD	ELA-LSD
		ELA-NH	ELA-LSD	ELA-NH
5	63	61	64	63
6	57	68	76	59
7	63	74	76	62
8	58	53	85	62

We continue to implement the assessment, Aimsweb, to all of our students in the fall and spring. This year, we introduced a new version of this assessment, which is primarily web-based. The results of this assessment are analyzed for purposes of improving student achievement, differentiating instruction, and progress monitoring student growth in Math and Reading. Overall, we have been pleased with our results on this assessment. Additionally, due to the specificity of the results, we have been able to pinpoint those areas where we need to focus our attention with students. Students are assessed in reading fluency and comprehension and also in the area of Math in computation and application skills.

Our Child Assistance Team (Chat), has developed tiers of intervention so that we can improve on meeting the individual academic needs of students. Our support staff meets twice each week to analyze achievement data, monitor growth, and revise goals and plans for students. The Aimsweb assessment has been helpful in this process. This past fall, we were able to chart and analyze achievement on the Aimsweb, NECAP, NWEA, and Smarter Balanced Assessment for each student.

Last Spring, through our PBIS (Positive Behavior Interventions and Supports) program, we brought back our individual goal setting initiative with students. Each student met with one of our staff to review their achievement over the past year and set goals for the next year. Additionally, we set school goals based on the prior year's results. I am proud of the approach our students took to the setting of goals and making note of their strengths and areas for improvement.

Our arts programs continue to flourish. This fall, we welcomed a new choral director to our community, Katherine Shoemaker. Our band had another tremendous year, impressing audiences

at both concerts and competitions. We had four students qualify for, and participate in, the New Hampshire Honors Band. These students are Colby Schmitt, Haley Egan, Travis Tucker and Taylor Sullivan. At the Great East Festival in June, both our Band and Chorus were awarded gold medals. Both groups scored an "A" at Large Group Festival.

Our athletic programs had another phenomenal year with every team making the playoffs and bringing home two Tri-County championships. Last spring, for the tenth consecutive season, our softball team won the Tri-County Championship under Coach Brian DeCinto. Our basketball team captured the Tri-County championship after a terrific regular season under first year Coach Kohm. We continue to see high numbers of students trying out for our sports teams. Our cross country team, under the leadership of Coach Tarr and Coach Henriquez, had a successful season. We had a record membership exceeding 140 students, almost a third of our school. At the State Cross Country Meet, our girls' team came in second place overall. In the spring, the cross country team sponsored our annual LMS Raiders' Run, a 5k road race. We had a terrific turnout and the weather for the race was spectacular.

Our LMS Student Council was a positive presence in our school again this year under the leadership of Kathy Sidilau and Lisa Durant. We saw outstanding participation in our school-wide elections this past fall. Congratulations to Abby Buxton on her election as president. In addition, we have Student Council representatives for each homeroom along with students holding positions as secretary and vice-president. Each quarter, they sponsor a "Class Acts" or "Doing Your Best" breakfast where 25 students are recognized for exhibiting the positive qualities that are outlined in our core values (Believe in Yourself, Extend a Helping Hand, Show Respect, and Take Responsibility). This year we, again, awarded over 100 students with this honor. Our Council also sponsored a number of pep rallies and fundraising events. In February, they coordinated a variety show which was well attended and highlighted the talents of many of our students. Late this past fall, we participated in the District food drive sponsored by our student council. Our school donated in excess of 900 items to the Litchfield Food Pantry.

Our ski club saw another record number of participants involved with over 120 students. We continue to ski on Friday nights at Pat's Peak. Melanie Neily was, again, our advisor and did a phenomenal job with a high level of enthusiasm and attention to detail.

We are proud of our two 2016 New Hampshire Middle School Scholar Leaders, Matthew Dion and Emily Gamache. They were honored at a special ceremony in Manchester at the Center of New Hampshire last May. Additionally, they each chose a teacher who had a significant impact on their learning at LMS. This recognition went to Mrs. Kim Nolan and Mrs. Deb Langton.

Our 27th Geography Bee was, again coordinated by Kathy Sidilau. For the second consecutive year, Javier Martinez was crowned LMS champion. He then advanced all the way to the State championship round at Keene State University.

The generosity of the LMS community was in true form. The Terry Fox Fundraiser was a big success this year raising well over \$2500 for the Norris Cotton Cancer Center. We had a beautiful day for the walk and picnic this year with sunny skies and mild temperatures. This event is supported with many volunteers from our PTO. Additionally all students and staff are involved in

the worthy cause. Also, our annual holiday Giving Tree fundraiser brought in over \$3200 in donations for needy families in our Litchfield community. Mary Ellen Medeiros, again, coordinated these efforts this year.

It has become a tradition at LMS to honor those in our community who have served in the Armed Forces at our Veterans Day and Memorial Day ceremonies. Our Veterans Day ceremony is preceded by a breakfast coordinated by our Unified Arts instructional team for the veterans. This year we had over forty veterans from our community at the breakfast and ceremony. An essay contest titled "What Freedom Means to Me" was held in late October/early November with the winners sharing their pieces at the assembly. Our guest speaker this year was Litchfield icon, Rich Lascelles.

In the spring, Kathy Sidilau, our grade 6 Social Studies teacher, was awarded the VFW loyalty award in Hudson. This award is given annually to a member of the community who has gone above and beyond. We are proud of the tremendously positive impact that Kathy has had on our school community over the years. She has coordinated the Terry Fox Walk-a-Thon Fundraiser for over 20 years in addition to coordinating our Nature's Classroom program and advising our Student Council for the past few years.

Our PTO continues to support LMS in many ways, including their work on such events as Opening Day, enrichment assemblies, and fifth grade activities. They sponsored a particularly interesting and popular assembly of the arts in the spring with painter Rob Surrette. This past fall, again, at the Center of New Hampshire in Manchester, our PTO received the Blue Ribbon Award for their excellence. Dave Walsh is, again, the president of our PTO. I am proud of the fantastic partnership we have with the PTO and their dedication to LMS.

Project Safeguard, a seventh grade program involving a day of workshops and presentations focusing on issues that concern adolescents and their families, was held at St. Anselm's College in early June. Over 110 students attended, many with their parents. I would like to thank Assistant Principal Martha Thayer, Social Worker Elin Pelland, Math Teacher Jody Corbett, and the many parents, community members, and staff members who were again instrumental in helping organize this meaningful event.

With the ongoing transition to a new student information system, one of the most critical parts of the process was the data entry of every family in our school. I want to recognize Leslie Pearce and Andrea Hamilton for their work over the year and into this fall to ensure that information was accurate and the transition smooth for our building. I am grateful for their work ethic and the care they have for our school.

Finally, I would like to thank you, Mr. O'Neill, along with your staff, Business Administrator Frank Markiewicz, Curriculum Director Julie Heon, and Special Education Coordinator Devin Bandurski for the support and assistance you have offered our school.

Respectfully Submitted,

Thomas Lecklider
Principal

Litchfield Middle School Staff 2016 - 2017

Last Name	First Name	Position	Grade	Salary
BISHOP	SHEALU	TEACHER - GR 7 MATH	M	\$53,644.00
CARON	RENA	TEACHER - GR 8 SCIENCE	M	\$61,937.00
CHAMBERS	KELLIE	NURSE	B/RN	\$52,430.00
CORBEIL	ROBIN	TEACHER COMPUTERS	M	\$61,937.00
CORBETT	JODY	TEACHER - GR 7 MATH	M	\$59,779.00
CUMMINGS	MARY	GUIDANCE COUNSELOR	M	\$68,691.00
DAMON	SARAH	TEACHER - GR 7 SCIENCE	B	\$37,963.00
DURANT	LISA	TEACHER - GR 6 MATH	M	\$42,029.00
Dwyer	HEATHER	TEACHER - GR6 ENGLISH	M	\$66,696.00
ELLIOTT	SHAUN	TEACHER - GRADE 5 ENGLISH	B	\$39,410.00
ELLIS	LYNNE	GUIDANCE COUNSELOR	M	\$69,691.00
FRASER	STEVEN	TEACHER LITERACY/TECH	B	\$39,410.00
GARABEDIAN	KATHLEEN	TEACHER ART	M	\$67,189.00
GILMORE	DAVID	TEACHER - PHYSICAL ED	M	\$48,667.00
GUERRETTE	JESSICA	TEACHER - GR 8 ENGLISH	M	\$66,696.00
HELBLING	ANNA	TEACHER SPANISH	M	\$55,304.00
HENRIQUEZ	JEANNE	TEACHER SPECIAL EDUCATION	M	\$60,281.00
HOELZEL	STEPHANIE	TEACHER SPECIAL EDUCATION	B	\$53,876.00
KRAMER	CAITLIN	TEACHER SPECIAL EDUCATION	B	\$40,671.00
LACHANCE	JESSICA	TEACHER - GR 8 MATH	B	\$37,963.00
LANGTON	DEBRA	TEACHER - GR 6 SCIENCE	B	\$59,866.00
LASOCKI	LISA	TEACHER FACS	M	\$66,696.00
LECKLIDER	THOMAS	PRINCIPAL MIDDLE SCHOOL	M	\$101,558.00
LEITE	CAROLYN	TEACHER MUSIC	B	\$59,866.00
LEPAULOU	CAROLE	TEACHER TECH EDUCATION	M	\$64,196.00
LOVE	HOLLY	TEACHER - GR5 SCIENCE	M	\$66,696.00
MCCOLLEM	AUDRA	TEACHER - GR 7 SOCIAL STD	M	\$64,888.00
MCPHEE	CATHERINE	TEACHER - GR 8 SOCIAL STD	B	\$62,141.00
MEDEIROS	MARY ELLEN	TEACHER- GR6 READING	M	\$68,691.00
MORRISSETTE	HEATHER	TEACHER SPECIAL EDUCATION	M	\$31,942.04
NOLAN	KIM	TEACHER - GR 7 ENGLISH	M	\$66,696.00
PROVENCAL	AMY	LIBRARIAN	B	\$56,010.00
ROONEY	CHRISTINE	TEACHER HEALTH	M	\$61,482.00
SEAVER	KATHERINE	READING SPECIALIST	M	\$55,304.00
SIDILAU	KATHLEEN	TEACHER - GR 6 SOCIAL STD	B	\$59,866.00
STEIN	HEATHER	TEACHER- GR5 READING	M	\$45,348.00
TARR	TERESA	TEACHER - GR 5 SOCIAL STD	B	\$59,866.00
THAYER	MARTHA	ASST PRINCIPAL MIDDLE SCH	M	\$79,250.00
TOBEY	KATHY	TEACHER READING 50%	M	\$25,162.50
VERITY	JONATHAN	TEACHER SPECIAL EDUCATION	M	\$43,689.00
ZINGALES	ELIZABETH	TEACHER - GR 5 MATH	M	\$66,696.00

Campbell High School



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Jodi M. Callinan
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Jarod A. Mills
Athletic Director
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Campbell High School's mission is to join together with parents, students, staff and community to become a collaboration of learners born of character, courage, respect and responsibility.

2016 PRINCIPAL'S ANNUAL REPORT

As the newly appointed Principal at Campbell High School, I am pleased to submit this report for 2016. I find myself in an academic community of staff, students, and families prioritizing our core values of Responsibility, Respect, Courage, and Character.

Those values are strongly reflected in our 2016 graduation in June. Between our internal programming and our relationships with other districts we are proud to maintain a 100% graduation rate. Our 2016 ceremony included 137 students, among them valedictorian, Evan Mun, currently at Northeastern University, and salutatorian, Trent Levasseur, now at West Point. Guest speaker was Athletic Trainer, Stewart (Chip) Cloutier, and Class Marshalls were juniors, Ella Hogan and DJ Simoneau. Graduation is the high point of the school year, and teacher Shawn McDonough's excellent coordination produced a beautiful ceremony.

In looking at our graduates, the Class of 2016 had 79.56 % report they will attend a 2 or 4 year college, 2.2% will attend a trade school, 2.2% will enter the military, and the remaining 16.04% entered the workforce with some taking a Gap Year. Also reflected in our graduation rate are eight CHS students graduating from Londonderry Night School. A key factor in their success is our At-Risk program and Counselor, Bill Hicks. Among our graduates, students going to college received \$36,325 in local scholarships. We are also pleased that 47% of this class participated in the NH Scholars program indicating a high GPA and rigorous coursework. NH Scholars also brings in business leaders to encourage the development of skills & knowledge helpful in college and careers. Additionally, some colleges offer NH Scholars application fee waivers, and others provide merit-based scholarships. Below is some general information about the Class.

<u>Class</u>	<u>Students</u>	<u>Avg. GPA</u>	<u>Avg. SAT</u>	<u>Avg.</u>	<u>Submitted Apps</u>	<u>Avg. Apps per student</u>
			<u>2400</u>	<u>ACT</u>		
2012	115	2.858	1539	25	417	3.6
2013	118	2.962	1560	24	527	4.5
2014	103	3.165	1571	25	473	4.6
2015	109	3.073	1525	22	575	5
2016	137	3.174	1528	27	637	4.7

Focusing on Students: As far as student activities at Campbell High School, we see widespread student involvement in co-curricular programs creating a unique Campbell culture, one that is highly active, generous, and high achieving.

Our Student Council, elected in September of 2016, immediately sponsored a Homecoming Dance, raising over \$2,500. They also coordinated the annual Make-A-Difference Week, collaborating across the District in collecting and distributing over 3,000 items to the Litchfield Food Pantry! Campbell's 5 days of Holidays was a new event to boost school spirit and excitement. The CHS Student Council hosted both the Staff Appreciation Breakfast and the annual Tree Lighting Ceremony, a fundraiser for a senior scholarship. It was a perfect way to end the holiday season and welcome the New Year. The Student Council is very excited to continue its active leadership in CHS student life into 2017.

Our National Honor Society inducted 21 members into the Passaconaway Chapter under the direction of Advisor, Denise Freeman. The induction speaker was Counseling Director, Jodi Callinan, who connected the NHS pillars to their value and relevance in students' daily life. NHS group projects involved working with the after school program at Griffin Memorial School and at the Nashua Soup Kitchen, assisting the men, women & children during the dinner hour, with clean-up, and various other tasks. They also held their annual Blood Drive and continue to give back to Litchfield.

Key Club and Students Against Destructive Decisions (SADD), with the help of Advisors, Jen Watson and Allyria Burton, participated in Operation Gratitude supporting first responders and the military by sending letters and personal items to our nation's protectors. In addition, Key Club coordinated an evening Coffee Café with Alvirne High School and they also visited a Boston pediatric hospital as part of their annual activities. Our SADD program coordinated our annual and highly visible Red-Ribbon Week to help prevent student drug & alcohol use.

The CHS recycling program this year applied for and received a grant to purchase an automated wire stripper tool to allow them to expand their efforts. These students, in collaboration with instructor, Dennis Perreault, and as part of their academic program continue to reduce CHS's waste stream and decrease waste disposal costs while benefiting the entire Litchfield community.

Under the direction and supervision of teachers Phil Martin & Jill Pennington and school nurse Rachel Baker, 40 music students performed at the 75th Anniversary Pearl Harbor Memorial Concert in Hawaii in December. It was an honor to observe the live-streamed concert and rewarding that student Josh York was selected to the Honor Band for this ceremony as well.

Student Sara Keane will represent Campbell in the Hugh O'Brian Youth Leadership program for sophomores. Sarah will be attending the statewide conference in the summer of 2017 with other youth leaders from around NH.

Student Carolyn Spaulding attended St. Paul's School's Advanced Studies Program during the summer of 2016. She reported a very positive experience, and she shared this with current juniors qualifying to apply for the program.

In athletics, AD Jarod Mills reports continued success in 2016. Three programs captured NH championships as wrestling won the Division 3 title, spirit took the Winter Spirit title, and Girls cross country won the Division 3 title.

As far as individual state champions from 2016, the following student athlete standouts are noted:

- Trent Levasseur, Swimming, 200 Meter Individual Medley & 100 M Breaststroke, Div. II
- Grant Levasseur, Swimming, 100 M Butterfly & 100 M Backstroke, Div. II
- Trent Levasseur & Grant Levasseur, 200 M Freestyle Relay, Div. II
- Tyler McCrady, Wrestling, 138 lbs, Div. II
- Ben LaBatt, Wrestling 113 lbs, Div. III
- Marc Boomhower, Wrestling 152 lbs, State Champion
- Alexis Putzlocker, Girls Spring Track, Shotput, Div. III & State Champion

Also in 2016, TJ Furlong, was Telegraph Boys Soccer Player of the Year, Jan Platt was Telegraph Cross Country Coach of the Year, and Bob Gannon was Telegraph's Boys Soccer Coach of the Year. Finally, our self-funded lacrosse program just missed the playoffs, but athletes Tanner Tarr ('16) and Dylan Brunelle ('16) were first team All-State, and participants continue to rise to nearly 40 athletes for 2017.

Assessment & Data: One manner of focusing on student academics is through student performance on various assessments. Our student Data Team, under the leadership of Andrea Ange meets monthly to gather and analyze data, plan interventions, and forward the data and suggestions to colleagues.

One assessment to highlight is our AP testing with strong gains in 2016. We have more students taking AP classes and tests, and the percentage scoring 3 or better is now above state averages. See chart below:

Campbell High School	2014	2015	2016
Total AP Students	46	44	56
# of Exams	86	77	120
AP Students with scores 3+	29	27	43
% of Total Students with scores 3+	63%	61.4	76.8
State of NH			
Total AP Students	6,484	6,955	7,572
# of Exams	10,758	11,515	12,479
AP Students with scores 3+	4,931	5,170	5,499
% of Total Students with scores 3+	76%	74.3%	72.6%

2016 is the first year NH used the SAT as the statewide high school assessment. On the March 2016 SAT administration, 70% of our students met the English Reading & Writing benchmarks with a mean score of 527 out of 800. On the Math, 41% met the benchmarks with a mean score of 505. That is consistent with results across the state of NH, and while not satisfactory, our Data Team and teachers are working to determine appropriate steps to address this.

On the October PSAT administration at CHS, a test administered to a various sophomores and juniors, 84% of our 10th grade students met the benchmarks for English Reading and Writing while 73% of our juniors did so. This remains strong at CHS. On the Math, 42% of our 10th grade students met the benchmark, while 51% of our 11th grade students did, again data that our Team and teachers are focused on.

Another assessment worthy of attention was the NWEA-MAPS given to 9th and 10 graders. The purpose of this assessment is to track general student performance on the assessments, but it is also

student specific over time (it is administered at Litchfield Middle School) and results can assist providing student-specific support. Among grade 9 students, 81% scored average or better on the Reading, while 76% scored average or better on Math. Among 10th grade students, 80% scored average or better on Math, while 72% scored average or better on Reading. It is helpful to consider assessments among many factors to target student interventions and instructional and curriculum improvements to increase learning.

Academic Programming: Campbell High School and our departments provide a strong educational experience. Our students are well-prepared for their lives beyond CHS whether they are moving on to college, the military, or careers.

The Counseling Department at CHS continues to report many programs supporting college & career readiness. Programs include Senior College Information Night, Financial Aid Night, and tours of Manchester and Nashua Community Colleges and NH Job Corps. The Counselors hosted their biennial Career Fair with 36 presenters in December. Students attended two sessions and received advice and answers to questions about career options. Students were also provided a chance to meet with recent 12 Alumni who came back to highlight their college experiences. The Counseling Department has also been collaborating with the math department to incorporate a benchmark assessment at the 8th grade level to assist with proper math placement. It is hoped the benchmark exam will help better assess student ability and facilitate instruction for all students. Our counselors are better utilizing Infinite Campus to track communication and involvement with students. And all freshmen were provided the opportunity to log on and were given an instructional tutorial. Counseling also worked with IT to include 504 and IEP information in Infinite Campus making information more accessible to school staff.

Some milestones, in the Counseling Department, include current seniors submitting 211 college applications prior to Thanksgiving, and receiving the highest number of acceptance letters prior to Thanksgiving. We also have had the highest number of college representatives visit than previously (67). We also note that counselors have met with all juniors regarding senior courses and post-high school plans 2 months earlier than in previous years.

From the Social Studies Department, teachers continue to offer real world experiences to students while pursuing professional development. Dennis Perreault attended the Lincoln Forum in Gettysburg, PA, Nathan Cooper attended the annual Youth and Government conference with students from CHS, and David Gingras took his law and ethics class to the Nashua District Court, an annual event applying what has been learned to practical experience. Justin Ballou was a finalist for a grant for redesigning school models, and our students assisted Mr. Ballou. To be a finalist in this national competition was quite an honor.

Performing Arts are thriving at Campbell. In February, several musicians performed for adjudicators at the NH Solo and Ensemble Festival. In March, CHS singers and instrumentalists took part in district-wide concerts with GMS and LMS. Also, CHS hosted the NHMEA Large Group Festival, where both concert band and concert choir earned high marks. In April, Gabriel Desjardins, Kylie Elliott, Veronica Nordyke, and Rachel Goldstein represented CHS in NH All-State ensembles. A highly successful musical production of *Disney's The Little Mermaid* featured nearly 100 students—onstage, offstage, backstage, and in the pit orchestra. Both instrumental and choral ensembles performed at the Litchfield Memorial Day events as well. In addition, CHS band students attended the Hollis-Brookline Band Festival, and singer Rachel Goldstein earned a return trip to All-State with the Treble Chorus. The music department also put on a November concert, including a variety of classics and holiday material.

Our Visual Arts program maintains its high quality with students demonstrating varied success. Teachers Paula Barry and Denise Freeman facilitated the process of the Scholastic Art Awards of New Hampshire. Many Campbell High art students were successful in the statewide Program, receiving a total of nineteen awards, including three gold keys, eight silver, six earned honorable mentions, and two seniors received silver keys for portfolios in an exhibit at Pinkerton Academy.

Over sixty student works were exhibited at the Palette and Pancake exhibit in August during Old Home Days, representing Campbell students' work in grades 9-12 in various mediums. Campbell also hosted the annual District Arts Festival in March. Visual Art of all different types of media and levels lined the hallways in celebration of YAM, Youth Art Month. Portfolio students each reserved an individual space in the library for the "Art @ Night" exhibit in January. This exhibit reflected the concentration, breadth, and personal vision of their work.

In the CHS Library, Dr. Ange reports working collaboratively with teachers, students and administration promoting academic excellence for all students. Dr. Ange welcomes Mrs. Julie Green as the new Library Monitor who is quickly becoming a great resource. Over the past year students reported using the library for computer access (42%), homework (47%), and reading (11%). This year the library has been planning programs based on current literature, and is supporting the curriculum through materials, research opportunities and teaching. Students see the library as a place where they can accomplish tasks, relax between classes, and do homework.

We currently have agreements with Alvirne & Pinkerton Academy to provide Career and Technical Education courses, and we've had significant growth in student participation. We also work with Londonderry and Nashua to provide night school opportunities for struggling students. Additionally, for students where traditional school is not effective, we collaborate with Pinkerton and The Upper Room in Derry to provide the High School Equivalency Test (Hi-SET) program which is recognized in NH as a diploma track. We also collaborate with NCC and SNHU to provide dual-enrollment opportunities, and we plan on continuing all of these relationships.

Professional Development: The professional development (PD) priority from Administration in 2016 has been the New England Association of Schools & Colleges (NEASC) re-Accreditation. Having established clear core values and beliefs in 2014-15, the current step is performing our Self-Study. That has been the priority of late arrival and full day workshop time in the second half of 2016 and continuing in 2017. Under the clear direction of Heidi Paris and Erin Brown, the 7 Standards Committees are researching evidence for the various indicators to begin writing the self-evaluation's narrative reports. A parallel task has been completing the Endicott Survey, which provides information on student, parent and staff perspective of how well CHS communicates about those indicators.

In August, as CHS prepared for the new academic year, faculty surveying and collaboration revealed that professional staff had several other clear suggestions on CHS professional development needs. One priority is to further develop and clarify our Response to Intervention processes for staff to ensure that struggling students receive appropriate interventions and to create clear options when not successful.

Another suggestion was to create closer collaboration between special education and regular education teachers. Initial work has begun in that direction and will continue to best serve all CHS student needs.

CHS also has continued its relationship with the League of Independent Schools and the New England Secondary Schools Coalition. Key staff involved include Phil Martin and Andrea Ange. An important aspect of this relationship is to continue to improve our personalization of students' educational experiences and to foster best instructional practices through collegial PD.

A final area of work is to expand our use of and expertise with Infinite Campus. In that area, three teachers have been performing beta testing to look at grade reporting accuracy and practices as we decide how to best report grades and competencies to parents and students.

School Leadership: The current administration includes myself, Assistant Principal, Mike Perez, Counseling Director, Jodi Callinan, and Athletic Director, Jarod Mills. We meet Friday mornings to discuss school programming, manage daily and weekly operations, and manage unique and challenging events occurring. We are a collaborative group and support one another fully. Two key practices of ours are worth noting. First, twice monthly the administration invites student representative to join us for 15-20 minutes. Because students are at the core of what we do, their perspective provides value in our decision-making. The second practice is that we meet after school bi-monthly with our Leadership Team including 4 Curriculum Facilitators: Bill Pothier-Science, Heidi Paris-Social Studies, Patrick Keefe-English, and Diane Angelini-Math; Team Leader, Phil Martin-Arts; and two elected members, Ryan Keller-Special Education and Alex Scarelli-English. These meetings provide clearer communication across school departments so faculty input is included in decision-making as well.

Other Notables: Several other points are worth noting of ongoing work. Our school Safety Committee, under the leadership of Michael Perez, Jodi Callinan, and Yesenia Schuler, is updating our crisis protocols to include establishing best practices for handling critical student situations, more effective lock-down practices with the Litchfield PD, and an improved Incident Command process updated with new staff members.

Another process led by Mr. Perez and Mrs. Callinan involves reorganizing our CHAT team and its practices. The purpose of CHAT is to analyze struggling student needs, identify and analyze past intervention success, make recommendations for new support, and make a Special Education referral if necessary. The pair streamlined the process, pared down its size, and established a protocol for inviting other staff based on student needs to improve the CHAT process.

It is important to recognize other support from across the community that does involve "work" at CHS. We are fortunate to have the Campbell PTO, with the leadership of Janice Hood and mainstays Rhonda Landrau, Bonnie Cavanaugh, and Ruth Christino, providing great support inside and outside the building over the year. Other groups include the Friends of Music and the Athletic Boosters contributing countless hours and dedication to programs.

Faculty Recognition & New Staff: It is tremendously encouraging to observe our strong teachers and staff at their craft, and their excellence is reflected in statewide recognition. Performing Arts Teacher, Jill Pennington was a 2016 State Finalist NH Teacher of the Year and a Claes Nobel Educator of Distinction. Also recognized was 2016 Family and Consumer Science Teacher of the Year, Lynn Gnaegy. Lynn also is President of the FACS Association in NH.

We also welcome new teachers to CHS including Katrina Reid-P/T Art, Nicholas Parent-P/T Physical Education, Kimberly Barnett-Math, Kelsey Sullivan-English, Sean Conley-Math, and Nisreen Al

Rubaiawi-Long-Term Sub-Science and we appreciate their fresh perspective and dedication to our students.

Additionally, Wendy Langelier, P/T Special Educator, started and completed her Certification in Learning Disabilities. Also, Heather Davis, Foreign Language is pursuing a Masters at UMASS-Boston, and completed her first semester in Applied Linguistics online.

Other Appreciation: As this is my first year as Principal, I want to thank the Litchfield School Board and Budget Committee for your patience and guidance, the District Leadership for all your encouragement & support, particularly James O'Neill, Julie Heon, and Devin Bandurski, and also to Tom Lecklider, Principal at LMS, and Scott Thompson, Principal at GMS, a huge thank you to both for your instructive and collegial advice.

Successful schools thrive due to the hard work of scores of people who contribute behind the scenes. CHS has been well-supported by our administrative assistants, Cheri Pitroni, Christine Ferraro, and Deb Harris in the Main Office, Michelle Vecchiarello in Counseling, and Dawn Miller in Athletics. We are fortunate to have them at CHS.

Clearly, the teachers and the support staff are a critical piece to CHS student success. Another critical piece is the hard work of the administrative team of Mike Perez, Jodi Callinan, and Jarod Mills, whose dedication solely benefits the students, families and the community of Litchfield and keeps Campbell High School recognized among NH's top schools.

Respectfully,

William D. Lonergan,
Principal, Campbell High School

Campbell High School Staff 2016 - 2017

Last Name	First Name	Position	Grade	Salary
ANGE	ANDREA	LIBRARIAN	M	\$68,691.00
ANGELINI	DIANE	TEACHER HS MATH	M	\$55,304.00
BAKER	RACHEL	NURSE	B/RN	\$49,536.00
BALLOU	JUSTIN	TEACHER HS SOCIAL STUDIES	B	\$46,644.00
BAMFORD	ELIOT	TEACHER SPECIAL EDUCATION	M	\$65,689.00
BARNETT	KIMBERLY	TEACHER HS MATH	M	\$43,567.66
BARRY	PAULA	TECH/ART	B	\$43,750.00
BLACKSTONE	SCOTT	TEACHER HS SCIENCE (partial year)	M	\$13,389.97
BOURASSA	DANA	TEACHER BUSINESS 50%	M	\$33,595.50
BROWN	ERIN	TEACHER HS ENGLISH	M	\$56,963.00
CALLINAN	JODI	DIR HS GUIDANCE	M	\$75,800.00
COOPER	NATHAN	TEACHER HS SOCIAL STUDIES	B	\$43,869.00
DAVIS	HEATHER	TEACHER SPANISH 67%	B	\$38,435.22
DEVINE	CATHERINE	TEACHER HS SCIENCE	M	\$67,191.00
DUBE	ROSEANNA	TEACHER HS SCIENCE 50%	M	\$33,595.50
FREEMAN	DENISE	TEACHER ART	M	\$69,691.00
GASPAR	AIMEE	TEACHER HS ENGLISH	B	\$55,320.00
GINGRAS	DAVID	TEACHER HS SOCIAL STUDIES	M	\$51,985.00
GNAEGY	LYNN	TEACHER FACS	M	\$66,696.00
GORMAN	CATHERINE	TEACHER HS MATH	M	\$66,696.00
GRANT	LESLIEGH	TEACHER SPECIAL EDUCATION	M	\$66,696.00
HASTINGS	SHAUN	TEACHER HS MATH	B	\$42,303.00
HICKS	WILLIAM	STUDENT SUPPORT COUNSELOR	M	\$69,691.00
JOHNSON	CAITLIN	TEACHER FRENCH 50%	B	\$18,981.50
JOHNSON	MAGDALA	TEACHER HS MATH	B	\$40,857.00
KEEFE	PATRICK	TEACHER HS ENGLISH	M	\$58,622.00
KELLER	RYAN	TEACHER SPECIAL EDUCATION	M	\$58,622.00
KEYES	SHANE	TEACHER HS SCIENCE	M	\$43,689.00
LANGELIER	WENDY	TEACHER SPECIAL EDUCATION 62.35%	M	\$31,377.64
LONERGAN	WILLIAM	PRINCIPAL HIGH SCHOOL	M	\$101,000.00
MARTIN	PHILIP	TEACHER MUSIC	M	\$66,696.00
MCDONOUGH	SHAWN	TEACHER COMPUTERS	M	\$68,189.00
MILLS	JAROD	DIR OF HS ATHLETICS	M	\$70,000.00
MOWER	CHARLES	TEACHER TECH EDUCATION 50%	TECH	\$22,598.00
O'KEEFE	MICHAEL	TEACHER HS SCIENCE 50%	M	\$30,968.50
PARADISE	AMY	TEACHER SPECIAL EDUCATION	B	\$37,963.00
PARENT	NICHOLAS	TEACHER - PHYSICAL ED 50%	M	\$20,185.00
PARIS	HEIDI	TEACHER HS SOCIAL STUDIES	M	\$50,325.00
PARKER	DAWN	TEACHER SPECIAL EDUCATION	B	\$48,090.00
PARSONS	JEFFREY	GUIDANCE COUNSELOR	M	\$66,696.00
PENNINGTON	JILL	TEACHER MUSIC	M	\$55,304.00
PEREZ	MICHAEL	AST PRINCIPAL HIGH SCH	M	\$87,000.00
PERREAUXT	DENNIS	TEACHER HS SOCIAL STUDIES	M	\$68,691.00
POTHIER	WILLIAM	TEACHER HS SCIENCE	M	\$65,689.00
RAYMOND	WILLIAM	GUIDANCE COUNSELOR 50%	M	\$32,844.50
REID	KATRINA	TEACHER ART 50%	M	\$22,618.96
SCARELLI	ALEX	TEACHER HS ENGLISH	M	\$44,920.00
SCHRATWIESER	JEANNE	TEACHER HS SCIENCE	M	\$63,186.00
SULLIVAN	KELSEY	TEACHER HS ENGLISH	M	\$42,029.00
SZEPAN	SHANNON	TEACHER - PHYSICAL ED	M	\$60,281.00
TARDIF	RAE	TEACHER SPANISH 50%	M	\$32,848.00
WATSON	JENNIFER	TEACHER SPANISH	M	\$40,370.00

Campbell High School Class of 2016 Graduates

Natalya Dina Abelson^*	Nicole Christine Golden^	Quinn Patrick O'Connell
David Christopher Allen	Michael Andrew Gonzalez	Luke Natale Orlando^
Daniel Elliott Amadio	Jacqueline Marie Gottsche^	Meghan Claire Otis!**#
Richard David Anderson	Riley K. Grant	Mikaela Renee Page
Robert Harry Arsenault^	Michael Joseph Gray^	Connor Micheal Angus Palma
Orion D. Raymond Audet	Nathan G. Guerrette	Samantha Michele Parzych^**#
Emily Rose Baker^	Garrett William Haasis	Zachary Lawrence Perault
Samantha Lynn Bedard^	Emily Claire Hagenow	Trevor Russell Perigny^
Noelle Christina Bieren	Matthew Alexander Hampton	Alexis Joline Putzlocker^
Corey E. Biron	Hunter A. Hannon	Sabrina Ann Quealy
Valerie Anne Boucher^	Talia Alecea Hardy^	Abigail Mary Quigley
Taysia Marie Boyson	Kevin Michael Hartwell, Jr.	Ethan Sean Quigley^
Courtney M. Bradish	Adam Michael Hayward^	Samantha Ann Raymond^**#
Jeffrey R. Briggs**#	Harrison Alan Hidalgo!**#	Savannah Blaser Reinitzer^
Dylan James Brochi	Cassandra C. Hirte^	Noah Michael Repole
Dylan R. Brunelle	Sarah Elizabeth Hobbs!**#	Michael E. Richardson
Paige Cyralle Bryson^*	Katelyn Rose Hood	Trevor Alexander Rizzo^**#
Macy C. Burns	Allison Marie Hrubowchak^*	Trevor Michael Roche
Matthew Lucas Canales	Morgan Bette Kidwell	Alana Grace Rochford^
Taylor Nicole Capobianco^	Sara Ann Kierstead	Ashley Ann Rollend^**#
Haleigh A. Cardello^	Amber Nicole Krane	Gabriel Peterson Rosa^
Kylie M. Carlson^	Christian Arthur L'Etoile^	Zachary Tyler Rossi
Jaimee E. Carter	Avery Rose LaCroix	Max Stephen Rothacker!**#
McKenzi C. Carter	Tyler R. Landry^	Hannah Jean Rousseau
Julia Elizabeth Christino	Grant Joseph Levasseur!**#	Katherine Lynn Rousseau
Nathaniel Michael Clark	Stephen J. Lowry^	Janelle Elizabeth Rubino^
Dillon Patrick Cloonan^	Peter David MacQueen	Samuel Joel Rudolph
Alexander Scott Corbeil^	Hannah Dell Mahany^*	Sean Patrick Savard^
Tia Renee Cordeiro	Christina Constance Marra^	Sophia Elisabeth Scafidi^
Olivia Katherine Crema^	Kimberly Michelle Martin^	Cameron Lee Schmitt^
Amber L. Dalton	Olivia Marie Martinage	Kyle Richard Shaw^
Lillian J. Descheneau	Tyler Jay McCrady^	Paul Joseph Francis Sico
Gabriel Gilles Desjardins+	Kimberly C. McKenna^	William M. Skotis^
Michael Shea Reilly Douglas^	Sean Joseph McKenney	Austin Delmar Snell^**#
Sarena Leigh Dyac^	Christopher Allan McMahon	Nicole Claire Oakes Snyder!**#
Colin Patrick Dyer^	Alyson Megan Mendonca	Cynthia Lynn Sonnesso^**#
Kylie Elizabeth Elliott**#	Spencer A. Merrill	Cody J. St. Clair
Heather Lynne Diane Estill	Trevor R. Meyers	Hayden Thomas Stagnone^**#
Katherine Anne Falardeau	Jamie Elizabeth Minervini	Tanner Charles Tarr
Brandon William Falcone^	Benjamin Michael Minichiello	Sarah Jean Tenney
Ariel Rebecca Flaisher^*	Zachary Augustus Moore^**	Alexander J. Thorpe!^*
Sarah Elizabeth Flynn!**#	Samantha Dawn Morgan	Desire' T. Upton
Curtis Joseph Gagnon	Evan Tyler Mun!**#	Victoria Paige Webber^
Conor D. Gannon^	Samuel Edward Munnelly!**#	Seth Joseph Weddleton
Amber Nicole Gibbons^	Veronica Lynn Nordyke!**#	Joshua Joseph Wynkoop

Valedictorian – Evan Mun

!Top Ten

^ New Hampshire Scholars

#Academic Excellence Honors

Salutatorian – Grant Levasseur

*National Honor Society

+Student Council

2016-2017 LITCHFIELD SCHOOL DISTRICT CALENDAR

School Board Approved 4/6/2016

AUGUST 2016					
M	T	W	Th	F	S
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

- 10** New Teacher Orientation
- 23-25** Teacher Workshop
- 29** **1st** Day of School
- 3 day**

SEPTEMBER 2016					
M	T	W	Th	F	S
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

- 2** Friday before Labor Day-NS
- 5** Labor Day
- 28** **ALL SCHOOLS**
2 HOUR DELAYED OPENING
- 20 days**

OCTOBER 2016					
M	T	W	Th	F	S
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					

- 10** Columbus Day - NS (observed)
- 26** **ALL SCHOOLS**
2 HOUR DELAYED OPENING
- 20 days**

NOVEMBER 2016					
M	T	W	Th	F	S
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			

- 8** Teacher Workshop Day
- 11** Veterans Day – NS
- 17** Parent/Teacher Conferences in evening
- 18** Parent/Teacher Conf. All Day - NS
- 23-25** Thanksgiving Recess
- 16 days**

DECEMBER 2016					
M	T	W	Th	F	S
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

- 26-Jan 2** Holiday Recess - NS
- 17 days**

JANUARY 2017					
M	T	W	Th	F	S
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30	31				

- 2** Holiday Recess cont. - NS
- 16** Martin Luther King, Jr./ Civil Rights Day - NS
- 20 days**

FEBRUARY 2017					
M	T	W	Th	F	S
			1	2	3
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28				

- 1 ALL SCHOOLS**
2 HOUR DELAYED OPENING

- 27- Mar 3** Winter Recess - NS
- 18 days**

MARCH 2017					
M	T	W	Th	F	S
			1	2	3
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

- 1-3** Winter Recess cont. - NS
- 14** Teacher Workshop – NS
- 19 days**

APRIL 2017					
M	T	W	Th	F	S
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

- 12** **ALL SCHOOLS**
2 HOUR DELAYED OPENING
- 24-28** Spring Recess - NS
- 15 days**

MAY 2017					
M	T	W	Th	F	S
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

- 18** Senior Project Evaluation – Early Release for CHS Grades 9, 10, & 11 – 12:30pm
- 29** Memorial Day - NS (observed)
- 22 days**

JUNE 2017					
M	T	W	Th	F	S
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

- Graduation – To Be Determined
- 20** Last day of school with 4 snow days
- 10 days**

- NOTES:**
- Shaded Days and NS = No School
 - 2 HOUR DELAY ALL SCHOOLS** September 28, October 1 & April 12
 - Early Release CHS Grades 9, 10 & 11 Only – May 18 12:35 pm
- Snow days will be made up at end of school year (June)**
- | | |
|--|-------------------------|
| SEPT thru JAN - 96 DAYS | FEB thru JUNE - 84 DAYS |
| 180 Total Student School Days – 190 School, Snow & TW Days | |
- Please Mark Your Calendar: Voting Day March 14, 2017

LITCHFIELD SCHOOL DISTRICT

ENROLLMENT - PROJECTIONS ELEMENTARY

Grade	Enrolled October 1, 2015	Enrolled October 1, 2016	Projected September 2017
Pre	35	39	39
Kindergarten	54	47	53
1	75	85	73
2	80	88	93
3	79	85	92
4	102	82	87
Total	425	426	437

ENROLLMENT - PROJECTIONS MIDDLE SCHOOL

Grade	Enrolled October 1, 2015	Enrolled October 1, 2016	Projected September 2017
5	114	107	86
6	113	120	113
7	120	111	119
8	111	119	111
Total	458	457	429

ENROLLMENT - PROJECTIONS HIGH SCHOOL

Grade	Enrolled October 1, 2015	Enrolled October 1, 2016	Projected September 2016
9	129	115	123
10	140	125	112
11	107	132	121
12	133	98	124
Total	509	470	480

Combined Totals	1392	1353	1346
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LITCHFIELD SCHOOL DISTRICT
DELIBERATIVE SESSION
February 6, 2016
The State of New Hampshire

Time, Place: The meeting was called to order at 10:00 a.m. in the Campbell High School Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. Brian Bourque, Chair; Mr. Derek Barka, Vice Chair; Mr. John York, Mrs. Janine Lepore, Mrs. Nicole Quintana.

Mr. James L. O'Neill, Superintendent of Schools; Mr. Frank Markiewicz, Business Administrator; Michele E. Flynn, Administrative Assistant; Diane Gorrow, Attorney for the District.

Mr. Tom Lecklider Litchfield Middle School Principal; Mr. Scott Thompson, Griffin Memorial School Principal; Mrs. Laurie Rothaus, Principal, Campbell High School; Dr. Julie Heon, Director of Curriculum and Instruction; Mrs. Devin Bandurski, Director of Special Services; Mr. Jason Pelletier, Director of IT; Mrs. Hollie Messenger, Director of Human Resources, Mrs. Hilda Lawrence, Director of Food Services

Budget Committee members: Mrs. Cynthia Couture, Chair; Mrs. Keri Douglas, Vice Chair; Mr. Chris Pascucci; Mr. William Spencer; Mr. Robert Keating, Mr. Frank Byron (Selectmen's Representative).

Ballot clerks: Mrs. Trisha Regan, Mrs. Nancy Pinciari

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. Brian Bourque, School Board Chair. Mr. Bourque introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mrs. Cynthia Couture, Chairperson of the Budget Committee. Mrs. Couture introduced Budget Committee members.

Mr. Regan announced that elections will be held on March 8, 2016 from 7:00 am – 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

Mr. Regan read Article A.

ARTICLE A.

To elect by ballot the following School District Officers:

<i>School Board Member</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>3-Year Term</i>

The Moderator opened discussion of Article A.

Hearing no discussion, the Moderator indicated Article A stands as written.

Mr. Regan read Article 1 and indicated that Ms. Couture and Mr. Bourque would speak to the article.

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Four Hundred Forty-Five Thousand, Seven Hundred Seventy Dollars (\$21,445,770)? Should this article be defeated, the default budget shall be Twenty One Million, Three Hundred Ninety Thousand, Three Hundred Twenty One Dollars (\$21,390,321) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article has an estimated tax impact of \$1.03 and was recommended by the School Board by a vote of 3-1-0. The Article was recommended by the Budget Committee by a vote of 6-2-0.

Mrs. Couture made the following statements:

School District Budget was received in November
Superintendent and Business Administrator conducted tours of school facilities for Budget Committee members.
Reviewed line by line over 5 meetings in November and December
The budget information was presented by the School Board representative, Superintendent, Business Administrator and department heads as needed before voting.
Final votes on budgets and Warrant Articles on January 7.



Decision Criteria

Mrs. Couture explained the Budget Committee made their recommendations based on the following criteria:

- Consider history of actual spending of previous years
- Consider School District Priorities as presented
- Consider year to date actual spending of current budget
- Consider the rationale for why dollars are being requested by the school district and educational professionals as well as any data presented.
- Consider what was a reasonable budget to present to the voters given fixed cost increases and revenue projections.

Mrs. Couture presented the school district budget review:

- The School District Budget submitted to the Budget Committee was \$893,994 more than last years approved budget.
- This would have been an increase of 4.48% and a tax increase of \$1.70
- The Budget Committee made numerous reductions that combined with some additional reductions by school administration totaled \$593,695.
- The Recommended budget is still \$300,299 more than last years approved budget.
- The projected increase is 1.5% with a tax impact of an increase of \$1.02
- Revenues continue to decline with State and Federal Revenues about \$400,000 less than last year.
- The Default Budget is \$55,449 less than the proposed budget.

Kathleen Follis, 8 Mike Lane, asked if the Superintendent's salary was adjusted as part of the reductions made by the Budget Committee.

Mrs. Couture indicated that the Superintendent's salary and health insurance lines were reduced by \$30,000.

Mr. Spencer requested an update of registrations for Kindergarten and Grade 1.

Mr. Thompson reported that there are 69 students enrolled in Grade 1 for 2016-17. He indicated that there are another five families that will most likely register for Grade 1. He noted 73 are anticipated.

Mrs. Couture commented that information is significant because the Budget Committee looks at staff numbers based on enrollment and it is difficult to predict with Grade 1 until we have early enrollment numbers.

Hearing no further discussion, Mr. Regan indicated that Article 1 will appear on the ballot as written.

Mr. Regan read Article 2 and indicated that Mr. Bourque will speak to the article.

ARTICLE 2

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand dollars (\$40,000) for a district-wide assessment of school buildings and school systems with a report to include the analysis and remediation on issues of building code, physical plan, and program analysis, to provide a road map to the adoption of a school district capital plan?

This Article has an estimated tax impact of \$0.05 and was recommended by the School Board by a vote of 4-0-0 and was recommended by the Budget Committee by a vote of 5-3-0.

Mr. Bourque explained with the unknown age and condition of mechanical systems it is difficult to predict when a major breakdown will occur. He indicated that in order to properly prepare a Capital Improvement Plan, an assessment of the district's school buildings and systems is critical and necessary. Mr. Bourque indicated that the first step of a broad-based facilities initiative to develop a capital improvement plan must be a thorough, systematic examination of our school buildings. An assessment of the interior and exterior building systems will provide the age of the systems or components and a repair history so that we can determine how well the system or component functions under the demands of regular operation. Assessment items include roofs, walls, windows, sidewalks and steps, lighting, parking areas, playgrounds, athletic fields, heating systems, ventilation, plumbing systems, electrical systems, floors, walls, ceilings, furniture and fixtures. The assessment will also determine if the buildings support educational programs, student services, administration, operation, community use and security.

Kathleen Follis, 8 Mike Lane, commented she heard statements about having a capital plan. She asked if that means that nothing has been done to track these items.

Mr. Bourque indicated that the district has a maintenance plan and has been utilizing the facilities software for some time, but the staff is not certified to do this type of assessment. He commented that an independent, licensed company will perform the assessment.

Mrs. Follis asked if there will be a report or system of tracking what is discovered as a result of the assessment.

Mr. Bourque indicated all the data will be entered into the facilities software.

Mrs. Follis asked if the company that performs the assessment use our data for tracking.

JO

Mr. Markiewicz commented the district would like to go to bid to hire a company to specifically assess the mechanical systems. He indicated the company will perform the assessment and provide a report that will determine the current conditions and the opportunity to continue as well as life expectation of the systems and components. He noted we will enter this data into our facilities software so we can provide that information.

Mrs. Follis asked what would happen if the bid is higher than what is in the warrant article.

Mr. Markiewicz indicated the district polled companies about the cost of the scope of work by those who perform that type of assessment.

Cindy Couture, 41 Stark Lane, commented the district had several studies done regarding the buildings, but those studies are at least 10 years old or more. She indicated there has never been a comprehensive look at our facilities. She noted this is an important step.

Ralph Boehm, 6 Gibson Drive, commented the School Board had a fire safety study done for GMS some years ago and made sure that the company looked at the fire safety assessment. He asked if we are sure this company will only do the assessment and is not looking to do the work.

Mr. Markiewicz indicated our intent would be to hire a company that specializes in doing the assessment and not trailing to do the work. He commented the district has contractors that can do the work. He noted that the School Board wants an independent report so we can determine the true condition of our systems.

Hearing no further discussion, Mr. Regan indicated that Article 2 will appear on the ballot as written.

Mr. Regan read Article 3 and indicated Mr. Bourque will speak to the article.

ARTICLE 3

Shall the Litchfield School District vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Technology Capital Reserve Fund for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment; and raise and appropriate up to One Hundred Thousand dollars (\$100,000) to be placed in the fund and authorize the use of that amount from the June 30, 2016 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend?

This Article has an estimated tax impact of \$0 and was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 5-3-0.

Mr. Bourque explained the district is required to create, implement and update a technology plan. He indicated the plan is to focus technology priorities toward the infrastructure necessary to promote teaching, learning, assessing and producing powered with technology. The capital reserve fund will serve to stabilize the funding of itemized expenses according to each year of the technology plan, and to ensure that future planned purchases are likely to be realized. Additionally, the funds will help the district meet

unanticipated, critical expenditures not included in the technology plan. Mr. Bourque indicated the funds will provide for critical devices that fail and hardware that no longer supports software.

Mr. Pascucci commented that he voted not to recommend this article for several reasons. He stated there is always a tax impact even when the article states there is no tax impact. He indicated if any money remains from the budget at the end of the year it is typically returned to the taxpayers. He commented that money will be used to fund the reserve fund if this article is approved. Mr. Pascucci indicated he did not believe there is a need to open a reserve fund to technology because it is adequately funded in the budget. He stated approving this article would lessen the input of the Budget Committee because the School Board would be able to spend the money and not ask permission. He commented that he is not in favor of creating a slush fund. He prefers that any expenditures are vetted through the School Board and Budget Committee.

Dennis Miller, 37 Wren Street, asked for the total budgeted for technology.

Mr. Bourque indicated he would get that information.

Mr. Barka indicated the capital reserve fund is not a slush fund, but can be used for emergencies. He explained that the district experienced a problem with insufficient storage capacity at one of our schools recently. He commented this fund would enable us to make those types of purchases.

Mr. Spencer commented that he believes the money should be built up over the years in this fund to help flatten out the budget.

Robin Corbeil, 4 Nesmith, expressed support for the technology reserve fund. She commented technology impacts student instruction every year. She indicated if we do not have working and updated technology it impacts student learning. She noted she does not want to be in a position to make a choice between technology and the students' curriculum.

Mrs. Douglas commented she does not support the creation of the reserve fund. She indicated there is currently no technology plan and until there is a plan there should not be a reserve fund. She noted this is a big decision and the voters should weigh in on what we need to have for technology.

Mr. Barka commented we are not raising taxes for this fund. He indicated we are going to take a portion of end of year funds to use for this fund. He noted emergencies happen and are big cost items. He commented that it was not long ago that the phone systems broke down in the district.

Mrs. Corbeil commented that more assessments are being provided online. She indicated if the technology does not function it impacts testing. She stated she sees this as an emergency fund.

Mr. Miller commented to Mr. Barka's statement about spending \$30,000 for a storage emergency. He indicated there are vehicles for the School Board to expend monies in an emergency. He asked if the recommendation on the article can be amended for a positive vote by the Budget Committee before going to ballot.

Diane Gorrow, legal counsel for the district, indicated that the recommendation cannot be amended.

Mr. Bourque commented the majority of the end of year funds last year consisted mostly of special education funds. He noted there is an agreement that the School Board will not use that money and will return it to the taxpayers.

Mr. Pascucci commented things always break down and we do not have reserve funds for all of those things. He indicated it is inconvenient if things break down, but testing still gets done and things go on. He did not agree there is a reason to create a new fund. Mr. Pascucci commented that he heard it flat lines the technology expenses. He indicated he does not believe in that practice as the current budgeting system works. He noted that reserve funds are nice to have, but there are mixed opinions on this. Mr. Pascucci commented that the reserve fund is just another fund to pool money for five people to use without any authority of other elected officials in town. He believes this can be done behind the cameras.

Mrs. Corbeil commented that budgets are prepared 18 months in advance and technology changes so quickly we do not know what will break down or what may be needed for new curriculum. She indicated it is difficult to plan that far in advance. She supports the practice of the School Board having discussions in public about how to spend this money. Mrs. Corbeil commented life functions around technology and cannot always wait as it is necessary for our jobs, school, and much else.

Mr. York clarified that the School Board presented to the Budget Committee what is necessary for the coming year for technology. He commented that the School Board does not have access to what occurs outside the budget. He explained we have seen that happen for a few years. He noted last year the School Board returned only \$60,000 of non-special education monies. Mr. York commented we are always being told we need the budget to be more flat and to make arrangement for things that happen outside the budget.

Mr. Bourque confirmed that the use of money from the reserve fund will not be spent by the School Board without public discussion.

Keri Douglas, speaking as a citizen, asked when the School Board returned the \$60,000 of non-special education monies if it included the payout for the former Superintendent. She asked how much would have been unspent without that payout. She believes that the School Board is understating how much was really left over last year. Mrs. Douglas indicated in the event something goes down we have the money to spend, but we have to prioritize it.

Bill Spencer, 9 Cranberry Lane, commented that he believed the technology reserve fund would be used for growth and now he is hearing it will be used for emergencies. He indicated he no longer supports the article.

Dennis Miller, 37 Wren Street, commented there was \$150,000 expended last year for the former Superintendent's payout and if it had not been expended, that money would have been included in the unassigned balance. He indicated the School Board is asking for \$250,000 in reserve fund articles. Mr. Miller commented that the articles, should they be approved, will be funded with available funds at the end of the year. He asked if all the money at the end of the year will be used to fund these articles should they be approved.

Mr. Bourque indicated they would have to look into that.

Mr. Vaillancourt commented he believes this reserve fund is not needed. He indicated things that occurred in the past have been funded.

Chris Pascucci, 12 Colonial Drive, commented that Mr. Bourque brought up an agreement that the School Board would return end of year funds to the taxpayers. He indicated there will always be money left over to be returned. He noted if these articles are approved it means that any remaining funds will be used and the agreement means nothing. Mr. Pascucci commented this is a way to "squirrel away" more money. He indicated there will always be money in the budget to address breakdowns should they occur.

JG

Betty Vaughan, 19 Stark Lane, was concerned over the insinuation about five School Board members making a decision to use this money. She believes there is no control because there is bickering between the board and committee and that this is not a system that works. She indicated there should be a more collaborative relationship where there can be discussions about what the needs of the district are and there can be an agreement on the budget. Mrs. Vaughan commented the system needs to change.

Dan Vaillancourt, speaking as a citizen, commented there is a lot of talking that occurs after the meetings and that we need more people to come to the meetings to see what happens after the meeting. He indicated it is our job to get to the right number for the budget.

Mr. Vaillancourt made a motion to amend Article 3 to read:

Shall the Litchfield School District vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Technology Capital Reserve Fund for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment; and raise and appropriate up to Fifty Thousand dollars (\$50,000) to be placed in the fund and authorize the use of that amount from the June 30, 2016 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend?

Mike Falzone seconded.

Mr. Vaillancourt commented he has always supported the budgets for technology and infrastructure. He indicated the reserve fund is a good insurance policy to have and use wisely and believes that \$50,000 is a better amount.

Robin Corbeil, 4 Nesmith, commented there is concern to have some type of emergency fund. She indicated there are technology problems in the district. She noted the new IT Director needs to evaluate our technology and provide recommendations. Mrs. Corbeil indicated that some student laptops do not work and there are issues in the classrooms. She commented money needs to be available for these situations.

Mrs. Couture commented that everyone is talking about what this article is for. She indicated the article reads:

Shall the Litchfield School District vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Technology Capital Reserve Fund for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment; and raise and appropriate up to One Hundred Thousand dollars (\$100,000) to be placed in the fund and authorize the use of that amount from the June 30, 2016 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend?

She noted the Budget Committee was to understand that this was a way to put away some money for the steep price tag for growing technology. She commented if we are hearing this money is for emergencies it is not what the Budget Committee agreed to and does not support a slush fund.

Mr. York commented the remark made by Mrs. Couture as the Chair of the Budget Committee was inappropriate and unprofessional. He believes she owes the School Board an apology.

Mr. Miller referred to the amount budgeted for technology for the 2017 fiscal year and commented it appears there is an increase of \$168,000. He indicated it seems as if there was not much reduced in that budget and that \$50,000 seems like enough for the reserve fund.

Mr. Pascucci commented that \$50,000 is adequate and he will support that.

Phil Reed, 7 Forest Lane, made a motion to call the question and end the discussion. The motion was seconded. The motion passed.

The motion to amend Article 3 passed by voice vote.

Mr. Bourque commented this is not a fund just for emergencies, but to build up so that there will not be a large financial impact to technology going forward.

Mr. Reed commented in our more increased world of technology we have to realize we are operating in a world of obsolete and experimental. He indicated we have to be prepared for fast change. He noted hardware that no longer supports software occurs faster and faster all the time.

Hearing no further amendments or discussion, Mr. Regan indicated that Article 3 will appear on the ballot as amended.

Mr. Regan read Article 4 and indicated Mr. Bourque will speak to the article.

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand dollars (\$50,000.00) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

This Article has a tax impact of \$0 and was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 8-0-0.

Mr. Bourque commented that reserve funds need to be increased for emergency repairs or replacement. He cited a recent boiler breakdown that will be very costly.

Hearing no further discussion, Mr. Regan indicated that Article 4 will appear on the ballot as written.

Mr. Regan read Article 5 and indicated that Mr. Bourque will speak to the article.

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand dollars (\$100,000.00) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

This Article has an estimated tax impact of \$0 and was recommended by the School Board by a vote of 4-0-0. This article was not recommended by the Budget Committee by a vote of 2-6-0.

Mr. Bourque commented that when preparing the FY17 Special Services budget, a potential out of district placement was included. He explained that the district needs to have money available to fund these types of expenses since they are reduced from the budget.

Mr. Spencer made a motion to amend Article 5 to read:

Shall the Litchfield School District vote to raise and appropriate up to One dollar (\$1.00) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Mrs. Douglas seconded.

Mr. Spencer commented that he has studied the historical underspend in special education for many years. He indicated there was only one year when there was an over expenditure. He believes it is not necessary to add money to this fund. Mr. Spencer commented Mr. Bourque stated there is a need to build up this reserve fund. He indicated the capital reserve fund has never been used. He believes that based on the numbers the district will not need to use the reserve fund.

Chris Pascucci, 12 Colonial Drive, commented that Mr. Spencer stated facts and those facts indicate we never used the money in the current reserve fund. He indicated if a child does move into the district and needs services or a placement we will take money from somewhere else. He noted it has been getting done for 10 years and there is still money in that account. Mr. Pascucci stated one has to look at these things without emotion, but with facts.

Robin Corbeil, 4 Nesmith, commented that Mr. Spencer stated the cost for a special education student is approximately \$150,000. She believes there is a need for an account to use in this type of situation. She indicated it is good we never had to use it and feels comfortable that the account is still intact. She asked if the fund was capped at \$100,000.

Mr. Bourque explained the fund began with \$50,000 and another \$50,000 was added.

Mrs. Corbeil commented there must have been a reason or need to increase the fund.

Mr. Bourque indicated the purpose for increasing the fund is to alleviate the tuition in the budget.

Mrs. Corbeil was not in favor of only adding \$1 to the reserve fund. She commented it is not added every year, but just this year. She was comfortable with the increase.

Mr. Spencer commented there is a misunderstanding about this issue. He explained when the Budget Committee looks at the budget for the subsequent year we are given what the district thinks the handicapped tuition account will be. When the year takes place, things change (i.e. families move). He indicated what is typically spent is less than what is budgeted. The Budget Committee will remove money based on the underspends. Mr. Spencer commented the fund is not to reduce what is requested, but is there in the event something happens. He believes the

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current fund is a good cushion and does not believe the situation in special education will change. He commented things will happen and we have handled them in the past.

Mr. Pascucci commented when the Budget Committee was discussing this the intent was for the district to continue to budget special education the same way because the process is working. He indicated the Budget Committee did not feel this was needed.

Mrs. Corbeil commented she was under the impression that having the reserve fund was not to have to plan for worst case scenarios. She indicated she is now hearing the Budget Committee say differently. She asked if the intent was to reduce the future budgets.

Mr. Bourque indicated that was the intent. He commented that he is sure if the School Board presents the budget next year with the worst case scenario the Budget Committee will make that reduction.

Mrs. Corbeil commented she likes the idea of having a reserve account and not returning the money.

Mrs. Douglas commented when the Budget Committee receives the budget we know we have students at certain schools and the cost of that tuition. She added there was also a potential placement. She indicated the school budget is the worst case scenario. She noted the Budget Committee looked at the tuition and decided to leave it in at the highest rate that was budgeted in case of a potential placement and the balance of the tuition for that placement can be taken from the reserve fund. Mrs. Douglas stated if we never needed to use the fund we do not need to add to it.

A community member asked if there is not enough money in that reserve fund where does the money come from.

Mr. O'Neill commented we are a small district and the reason for having a reserve fund is because you do not know when two or three students that need services or placement will move into the district. He indicated if the budget is over expended the district has the option to borrow from the next year's budget. He explained when that occurs, it reduces the budget for that year from the onset. Mr. O'Neill was concerned not for the historic precedence, but for the possibility of having more than one student move into the district that requires these services. He indicated if that does not occur and we do not have to use the fund it will help us tighten up the budget for the subsequent year.

Dennis Miller, 37 Wren Street, commented the district has never budgeted to use this fund during the nine years he served on the School Board. He indicated there was one year that we had an increase in identified students because of the special education evaluation issue. Mr. Miller noted the district has never used the fund and does not believe the intention of the School Board or Budget Committee to reduce the budget by the amount of the reserve fund.

Mrs. Corbeil commented it is responsible to have this type of fund to be sure the money is available for the purpose intended.

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Mr. Spencer commented he has been dealing with this for 20 years and heard the "what if" argument by the Superintendent. He indicated only 8 or 9 students are affected by tuition. He noted that he does not appreciate 'what if's' because they are scare tactics. He does not believe the increase in the reserve fund is needed.

Ralph Boehm, 6 Gibson Drive, commented if there is a large increase by a new student in special education and there is no place else in the budget to take the money there are two options: borrow from the subsequent year or put a warrant article in the current year for the amount of money that is needed. He indicated the School Board can ask the NH DOE or the Budget Committee for approval to use that money.

Mrs. Couture commented the data the Budget Committee used was based on four year averages of handicapped tuition expenditures that ranged from 73% to 79%.

Mr. Vaillancourt commented that the special education money that is under spent at the end of year is always returned and applied toward taxes. He indicated the district has funds in other places in the budget.

Mr. Spencer made a motion to call the question. The motion was seconded.

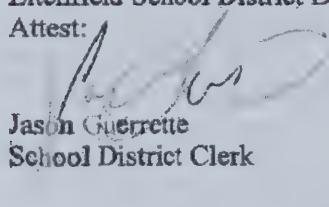
The motion to amend Article 5 passed by voice vote.

Hearing no further amendments or discussion, Mr. Regan indicated that Article 5 will appear on the ballot as amended.

The Moderator thanked all who attended and accepted a motion to adjourn at 11:25 a.m. The motion was seconded. The motion passed unanimously by voice vote.

A true record of the
Litchfield School District Deliberative Session

Attest:


Jason Ghercote
School District Clerk

Recorded by:


Michele E. Flynn
Administrative Assistant to the SAU and School Board

Submitted: February 12, 2016

(G)

2016 LITCHFIELD SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 6, 2016, at 10:00 o'clock in the forenoon for explanation, discussion, and debate of warrant articles number 1 through number 5. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 8, 2016, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	3-Year Term

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Four Hundred Forty-Five Thousand, Seven Hundred Seventy Dollars (\$21,445,770)? Should this article be defeated, the default budget shall be Twenty One Million, Three Hundred Ninety Thousand, Three Hundred Twenty One Dollars (\$21,390,321) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: \$1.03

*Recommended by the School Board
Vote 3-1-0*

*Recommended by the Budget Committee
Vote 6-2-0*

ARTICLE 2

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand dollars (\$40,000) for a district-wide assessment of school buildings and school systems with a report to include the analysis and remediation on issues of building code, physical plan, and program analysis, to provide a road map to the adoption of a school district capital plan?

Estimated Tax Impact: \$0.05

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 5-3-0*

ARTICLE 3

Shall the Litchfield School District vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Technology Capital Reserve Fund for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment; and raise and appropriate up to One Hundred Thousand dollars (\$100,000) to be placed in the fund and authorize the use of that amount from the June 30, 2016 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend?

Estimated Tax Impact: \$0

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 5-3-0*

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand dollars (\$50,000.00) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2015: \$50,873.49

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand dollars (\$100,000.00) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2015: \$103,953.77

*Recommended by the School Board
Vote 4-0-0*

*Not Recommended by the Budget Committee
Vote 2-6-0*

**2016 LITCHFIELD SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 20th DAY OF JANUARY 2016.

Brian Bourque, Chair

Depek Barka, Vice Chair

Janine Lepore

John York

Nicole Quintana
Nicole Quintana

Litchfield School Board

**LITCHFIELD SCHOOL DISTRICT MEETING
ELECTION RESULTS
MARCH 8, 2016
The State of New Hampshire**

Election of Officers

School Board: Brian Bourque, 654 votes, elected, three-year term
Christina Harrison, 749 votes, elected, three-year term
John York, 464 votes

Warrant Articles

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Four Hundred Forty-Five Thousand, Seven Hundred Seventy Dollars (\$21,445,770)? Should this article be defeated, the default budget shall be Twenty One Million, Three Hundred Ninety Thousand, Three Hundred Twenty One Dollars (\$21,390,321) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: \$1.03

*Recommended by the School Board
Vote 3-1-0*

*Recommended by the Budget Committee
Vote 6-2-0*

Passed Yes: 602
No: 531

ARTICLE 2

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand dollars (\$40,000) for a district-wide assessment of school buildings and school systems with a report to include the analysis and remediation on issues of building code, physical plan, and program analysis, to provide a road map to the adoption of a school district capital plan?

Estimated Tax Impact: \$0.05

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 5-3-0*

Passed Yes: 882
No: 260



ARTICLE 3 *(as amended at Deliberative Session 2-6-16)*

Shall the Litchfield School District vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Technology Capital Reserve Fund for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment; and raise and appropriate up to Fifty Thousand dollars (\$50,000) to be placed in the fund and authorize the use of that amount from the June 30, 2016 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend?

Estimated Tax Impact: \$0

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 5-3-0*

Passed Yes: 807
No: 332

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand dollars (\$50,000.00) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2015: \$50,873.49

*Recommended by the School Board
Vote 4-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

Passed Yes: 867
No: 278

ARTICLE 5 *(as amended at Deliberative Session 2-6-16)*

Shall the Litchfield School District vote to raise and appropriate up to One dollar (\$1.00) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year?

Estimated Tax Impact: \$0

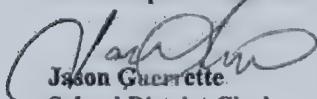
Balance of fund as of June 30, 2015: \$103,953.77

*Not Recommended by the School Board
Vote 5-0-0*

*Not Recommended by the Budget Committee
Vote 3-5-0*

Failed Yes: 513
No: 618

A true report of the 2015 Litchfield School District election results, attest:


Jason Guerette
School District Clerk
March 9, 2016



2017 LITCHFIELD SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 4, 2017, at 10:00 o'clock in the forenoon for explanation, discussion, and debate of warrant articles number 1 through number 8. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 14, 2017, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE A

To elect by ballot the following School District Officers:

School District Moderator	3-Year Term
School District Treasurer	3-Year Term
School District Clerk	3-Year Term
School Board Member	3-Year Term
School Board Member	1-Year Term

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Eight Hundred Twenty-Seven Thousand, Two Hundred Twenty-Three Dollars (\$21,827,223)? Should this article be defeated, the default budget shall be Twenty-One Million, Seven Hundred Seventeen Thousand, Five Hundred Eighty-Six Dollars (\$21,717,586) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact: Operating Budget \$0.42 - Default Budget \$0.26

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 6-2-0*

ARTICLE 2

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2017-2018	\$ 282,018
2018-2019	\$ 293,644

and further to raise and appropriate the sum of Two Hundred Eighty-Two Thousand, Eighteen Dollars (\$282,018) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Estimated Tax Impact: \$0.32

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 6-2-0*

ARTICLE 3

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2017-2018	\$ 62,787
2018-2019	\$ 57,662

and further to raise and appropriate the sum of Sixty-Two Thousand, Seven Hundred Eighty-Seven Dollars (\$62,787) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Estimated Tax Impact: \$0.07

*Recommended by the School Board
Vote 4-0-1*

*Recommended by the Budget Committee
Vote 7-0-1*

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Two Thousand, Eight Hundred Eighty-Five Dollars (\$92,885) to be added to the operating budget for the purpose of funding salary and benefits for a full time Special Services Coordinator position to support the Special Services Director and Special Services Department?

Estimated Tax Impact: \$0.10

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate the sum of Sixty One Thousand, Six Hundred Forty-Five Dollars (\$61,645) to purchase security equipment and products to enhance safety and security for the main entrances to Griffin Memorial School, Litchfield Middle School and Campbell High School, and modular classrooms at Griffin Memorial School and Litchfield Middle School, as recommended by the NH Department of Homeland Security?

Estimated Tax Impact: \$0.07

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 8-0-0*

ARTICLE 6

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2016: \$104,210.10

*Recommended by the School Board
Vote 5-0-0*

*Not Recommended by the Budget Committee
Vote 4-4-0*

ARTICLE 7

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of June 30, 2016: \$101,007.69

*Recommended by the School Board
Vote 5-0-0*

*Recommended by the Budget Committee
Vote 7-1-0*

ARTICLE 8

Shall the Litchfield School District vote to raise and appropriate up to Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Capital Reserve Fund established in 2016 for the purpose of funding the acquisition and replacement of hardware, software and other technology equipment, and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

Estimated Tax Impact: \$0

Balance of fund as of July 1, 2016: \$50,000.00

*Recommended by the School Board
Vote 5-0-0*

*Not Recommended by the Budget Committee
Vote 1-7-0*

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 25th DAY OF JANUARY 2017.


Brian Bourque, Chair


Derek Barka, Vice Chair


Janine Lepore


Christina Harrison


Paula Izwicki
Litchfield School Board

**LITCHFIELD SCHOOL DISTRICT
DELIBERATIVE SESSION
February 4, 2017
The State of New Hampshire**

Time, Place: The meeting was called to order at 10:00 a.m. in the Campbell High School Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. Brian Bourque, Chair; Mr. Derek Barka, Vice Chair; Mrs. Janine Lepore, Mrs. Christina Harrison, Mrs. Paula Izbicki.

Mr. James L. O'Neill, Superintendent of Schools; Mr. Frank Markiewicz, Business Administrator; Mrs. Michele Flynn, Administrative Assistant; David Sayward, Attorney for the District.

Budget Committee members: Mrs. Cynthia Couture, Chair; Mrs. Keri Douglas, Vice Chair; Mr. Chris Pascucci; Mr. Robert Keating, Mrs. Jennifer Bourque, Mr. Dennis Miller; Mr. Andrew Cutter (absent)

Ballot clerk: Mrs. Trisha Regan

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. Brian Bourque, School Board Chair. Mr. Bourque introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mrs. Cynthia Couture, Chairperson of the Budget Committee. Mrs. Couture introduced Budget Committee members.

Mr. Regan reviewed the Moderator's rules and announced that elections will be held on March 14, 2017 from 7:00 am – 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

Mr. Regan read Article A.

ARTICLE A.

To elect by ballot the following School District Officers:

<i>School District Moderator</i>	<i>3-Year Term</i>
<i>School District Treasurer</i>	<i>3-Year Term</i>
<i>School District Clerk</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>3-Year Term</i>
<i>School Board Member</i>	<i>1-Year Term</i>

The Moderator opened discussion of Article A.

Hearing no discussion, the Moderator indicated Article A stands as written.

Mr. Regan read Article 1 and indicated that Mrs. Couture would speak to the article.

ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty-One Million, Eight Hundred Twenty-Seven Thousand, Two Hundred Twenty-Three Dollars (\$21,827,223)? Should this article be defeated, the default budget shall be Twenty-One Million, Seven Hundred Seventeen Thousand, Five Hundred Eighty-Six Dollars (\$21,717,586) which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article has an estimated tax impact of \$0.42 and was recommended by the School Board by a vote of 5-0-0. The Article was recommended by the Budget Committee by a vote of 6-2-0.

Mrs. Couture made the following statements:

The School District Budget was received in November. The Superintendent and Business Administrator reviewed district goals for Budget Committee members. The budget was reviewed line by line over 5 meetings in November and December. The budget information was presented by the School Board representative, Superintendent, Business Administrator and department heads as needed before voting. Final votes on budgets and Warrant Articles were made on December 22.

Decision Criteria

Mrs. Couture explained the Budget Committee made their recommendations based on the following criteria:

- Consider history of actual spending of previous years
- Consider School District Priorities as presented

- Consider year to date actual spending of current budget
- Consider student enrollment projections
- Consider the rationale for why dollars are being requested by the school district and educational professionals as well as any data presented.
- Consider what was a reasonable budget to present to the voters given fixed cost increases and revenue projections.

Mrs. Couture presented the school district budget review:

- The School District Budget submitted to the Budget Committee was \$731,493 more than last years approved budget.
- Projected revenues are down slightly.
- Enrollments continue to decline (last 10 years lost 268 students).
- This would have been an increase of 3.59% and a tax increase of \$0.92.
- The Budget Committee made numerous reductions that resulted in a proposed budget that is \$443,110 less than the school proposed budget.
- The Recommended budget is \$288,383 more than last years approved budget.
- The projected increase is 1.41% with a tax impact of an increase of \$.42.
- The Default Budget is \$109,637 less than the proposed budget.

Areas of Major Impact

- Health Insurance \$193,695 Increase

Our health care provider, School Care, increased health insurance 9.5%

- New Hampshire Retirement \$149,917 Increase

Rate increase for both employees and teachers

- Transportation \$24,670 Increase

Contractual increase

- Technology Services \$137,205 Increase

New computer purchases as replacement, curriculum changes in technology

- Special Services \$118,726 Increase

This includes a reduction of \$99,432 in Handicapped Tuition

- Salaries (\$184,174) Reduction

Decreases in attrition, Superintendent's salary; increases in staff and hours

- Utilities (\$42,850) Reduction

Lower prices in oil and gas

- Textbooks (\$58,311) Reduction

Use of digital resources instead of print.

Budget Committee Action

- Special Services \$105,030 Increase

Traditionally the Budget Committee reduces by historical underspend, but motions to make these reductions failed. There was an addition of \$106,000 for a new student.

- Buildings & Grounds \$51,500 Reduction

Utility van, signage, prioritizing repairs and delaying those that can be done as part of the buildings review.

- Total Schools \$8,110 Reduction

Destination Imagination was asked by parents to be independent of schools. Other small adjustments were made.

- Salaries and Benefits \$453,985 Reduction

Historical underspend, Superintendent's salary (full time position budgeted prior to acceptance by the Superintendent to stay on another year) and benefit adjustment.

- Conferences and Travel \$25,000 Reduction

Reduction based on historical spending.

Potential Tax Impact

The Recommended budget, \$21,827,223, is projected to have a tax impact of \$0.42, which would be an estimated \$147 increase on a home valued at \$350,000 if the recommended budget is approved.

The Default budget, \$21,717,586, is projected to have a tax impact of \$0.26, which would be an estimated \$91 increase on a home valued at \$350,000 if the recommended budget fails.

All recommended articles would have a tax impact of \$0.98 if they are approved, which would be an estimated \$343 increase on a home valued at \$350,000. This includes the recommended budget (Article 1).

Mr. Bourque made the following statements:

The Recommended budget is \$288,383 above last year's budget, which includes \$106,000 added for a new special education student. Non-discretionary spending, which totals \$549,272, includes increases for health insurance, dental insurance, NH retirement, long-term substitutes, an additional Grade 2 teacher, an LMS special education teacher, vocational tuition and a 5% contractual increase in transportation.

Subtracting these non-discretionary costs from the recommended budget total results in a \$260,000 decrease over last year's budget.

Prior to review by the Budget Committee, the School Board made reductions to the FY18 Recommended budget of \$111,638.

Mr. Regan opened the article for discussion.

Hearing no amendments or discussion, Mr. Regan indicated that Article 1 will appear on the ballot as written.

Mr. Regan read Article 2 and indicated that Mr. Barka would speak to the article.

ARTICLE 2

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level:

<i>Year</i>	<i>Estimated Increase</i>
<i>2017-2018</i>	<i>\$ 282,018</i>
<i>2018-2019</i>	<i>\$ 293,644</i>

and further to raise and appropriate the sum of Two Hundred Eighty-Two Thousand, Eighteen Dollars (\$282,018) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

This Article has an estimated tax impact of \$0.32 and was recommended by the School Board by a vote of 5-0-0 and was recommended by the Budget Committee by a vote of 6-2-0.

Mr. Barka presented data regarding the negotiations of the teachers' contract. He mentioned he was a member of the negotiating team with the LEA and the two main objectives were to:

Maintain competitive salaries, recruit, and retain high quality teachers:

- Offer competitive salaries compared to our local competitors
 - Currently 5-6% below local market
- Maintain staff stability with a 2yr contract

Continue to strive for Healthcare Savings

- Increases in co-pays for office visits, prescriptions, urgent care, and emergency room visits
- 1% increase in employee contributions

Mr. Barka explained how the teacher salary step schedule works.

Teaching staff is paid based upon the salary schedule approved in the collective bargaining agreement. When hired, an educator is placed on a "LADDER" or "Grade-Level" based upon their degree or education status.

Bachelors	Masters
Bachelors + 15 credits	Masters + 15 credits
Bachelors + 30 credits	Masters + 30 credits

Within that ladder, they are placed on a STEP based upon their years of experience.

- Each school year with a contract, teachers move up one step on the experience scale.
- When there is no contract, there is no step movement.
- Teachers at top step no longer move steps.
- Occasionally, the contract will also include step modifications to keep the salary schedule competitive and to provide raises for members at the top step.

Mr. Barka explained items negotiated in the LEA contract.

Year 1: 2017-2018

Schedule Modification – slide schedule 1 Step Up

- Remove 1st step (old Step 2 becomes Step 1)
- Add new 15th Step
- Increase each step 1.5%
- Teacher remains on current step

Healthcare

- Increases in co-pays for prescriptions and doctor/urgent care/ER visits

Benefits

- Starting/Top salary is more competitive.
- Salary schedule more competitive

Year 2: 2018-2019

- Teachers move up one step
- Steps increased 2.00%

Healthcare

- 1% increase in Employee Premiums

Result

- Top Steps receive 2% increase
- Staff on the schedule receive step + 2%
- District saves 1% on healthcare premiums.

Mr. Barka indicated that the LEA salaries in Litchfield were compared with several other towns. He indicated that the increases were necessary to not only attract new teachers, but to move our schedule closer to competitive schedules. He noted the cost for Year 1 is \$283,179 and for Year 2 the cost is \$294,117.

Mr. Regan opened the article for discussion.

Bill Spencer, 9 Cranberry Lane, asked for an understanding of what the changes were in healthcare benefits, current and new, and the competitiveness of other towns.

Hollie Messenger, Director of Human Resources, explained current health plans are School Care Red and Green. She indicated that there is no change in the Red plan with a \$250 deductible for single coverage and \$500 for family coverage. She commented the changes to the Green plan include an increase to a \$30 copay for doctor office visits, \$50 copay for Urgent Care and \$100 copay for the ER.

Mr. Spencer asked what percentage the district contributes for health insurance and what percentage employees contribute for health insurance.

Mrs. Messenger indicated the distribution is as follows:

Green Plan: District contribution 83%; Employees 17%

Year 2 of Contract: District contribution 82%; Employees 18%

Red Plan: the distribution is 85%/15%.

Mr. Spencer asked how that compares with other districts.

Mrs. Messenger indicated other districts are close with a distribution of 85%/15%.

Will Leverton, resident, commented that he has been an educator for 15 years. He indicated he cannot afford to work in this town as an educator because the salaries are far below market value. With regard to healthcare, he noted his wife works in Londonderry and the distribution is 85%/15%.

Frank Byron, 8 Mallard Court, commented the cost item numbers in the presentation differ from what is written in the article.

Mr. Barka explained his numbers are off a bit from the warrant article. He indicated the numbers in the warrant article are accurate.

Dennis Miller, 37 Wren Street, asked why Hudson was excluded from the survey.

Mr. Barka explained Hudson was initially used, but was pulled from the graph for room concerns.

Mr. Miller commented if healthcare keeps going the way it is we are looking at a \$500,000 increase if healthcare increases are included with this contract. He indicated we are paying \$22,800 for family plans. He commented that we would be hard pressed to find a business that pays that amount for health coverage. Mr. Miller indicated most businesses are moving to high deductible plans and we are not. He commented salaries and benefits are approaching 80% of the budget.

Mr. Barka indicated the difference is we are not competing with businesses. He commented healthcare is going up almost 10%, but the decreases in the contract reflect it.

Betty Vaughn, 19 Stark Lane, commented that she works in human services and one of the ways her company retains her is to pay vacation time, sick time and a higher portion of healthcare costs.

Corey Izbicki, 3 Kokohekas Circle, commented comparing school districts to businesses is not a fair comparison. He indicated these discussions happen across the state, but we still have to provide those benefits.

Hearing no further amendments or discussion, Mr. Regan indicated that Article 2 will appear on the ballot as written.

Mr. Regan read Article 3 and indicated Mr. Bourque would speak to the article.

ARTICLE 3

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

<i>Year</i>	<i>Estimated Increase</i>
<i>2017-2018</i>	<i>\$ 62,787</i>
<i>2018-2019</i>	<i>\$ 57,662</i>

and further to raise and appropriate the sum of Sixty-Two Thousand, Seven Hundred Eighty-Seven Dollars (\$62,787) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

This Article has an estimated tax impact of \$0.07 and was recommended by the School Board by a vote of 4-0-1 and recommended by the Budget Committee by a vote of 7-0-1.

Mr. Bourque mentioned that he and Mrs. Harrison were on the negotiating team. He indicated that Year 1 and 2 salary increases would have been received even if there were no contract. He explained that insurance costs were reduced by 1% in Year 1 and by 1.5% in Year 2; copays will be \$20 for doctor office visits, \$50 for urgent care and \$100 for emergency room visits; paraprofessionals will get a day of professional development. Mr. Bourque indicated that the cost items are low.

Mr. Regan opened the article for discussion.

Natalie Hirte, 14 Lund Street, commented that paraprofessionals are invaluable and help provide support for teachers in the classrooms.

Hearing no amendments or further discussion, Mr. Regan indicated that Article 3 will appear on the ballot as written.

Mr. Regan read Article 4 and indicated Mrs. Izbicki would speak to the article.

ARTICLE 4

Shall the Litchfield School District vote to raise and appropriate the sum of Ninety-Two Thousand, Eight Hundred Eighty-Five Dollars (\$92,885) to be added to the operating budget for the purpose of funding salary and benefits for a full time Special Services Coordinator position to support the Special Services Director and Special Services Department?

This Article has a tax impact of \$0.10 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 8-0-0.

Mrs. Izbicki provided comments and facts regarding the proposed special services coordinator. She indicated the position will support the Director of Special Services and the Special Services department. She noted the position was supported 100% by the School Board and Budget Committee.

Mrs. Izbicki made the following statements:

Currently, there are 161 students identified with disabilities in the district. 95 students at GMS and 66 at LMS and within that number are a spectrum of needs that can range from an out of district placement to a child who may need speech services twice per week.

Special Education is a robust job that requires much meeting time and review of paperwork. Every meeting requires an LEA representative that is not a case manager or anyone who services the child, which means this job needs to be done by an administrator.

(Example of the time required at one building):

95 identified students at GMS that each require an annual meeting that last at least one hour and require paperwork that includes the IEP, the written prior notice, notes taken from the meeting, other forms such as Medicaid, parent rights forms, etc. The LEA must review all the paperwork (approximately 20 pages per meeting). The amount spent for the meeting and paperwork can easily total 2 hours or more. With 95 students only receiving the annual meeting, that totals 190 hours.

Some students (20) are up for re-evaluation that is required every 3 years for those on IEPs. This flow of meetings requires a pre-evaluation meeting, an evaluation meeting, and an IEP meeting. These meetings can run 1 hour or more with the same amount of paperwork. This totals an additional 120 hours.

Preparation also needs to be done for summer school for these students. These meetings require a proposal for ESY and possible amendment to the IEP, which adds to the paperwork. If only half the students are invited to ESY, that is 80 hours (1 hour meeting, 1 hour paperwork).

The LEA representative is also responsible for approving all IEP paperwork that is submitted into NHESIS (the DOE site that holds schools accountable for following timelines and laws in IEPs). This input is done by case managers, but the LEA representative must review the work and approve in a timely manner. The additional hours are approximately 10 per week.

Another role is preschool. PreK students who are identified come with a whole new set of laws, meetings and unique situations that often make paperwork longer and meetings more complicated. The process can consist of reviewing and accepting the testing, observations,

discussion of services and whether to offer them or not, decision on home education or classroom education. Accepting 10 students can add 100 hours. All decisions have an impact on the budget.

Transition meetings take place from grades PreK to K, Grades 4 to 5 and Grades 8 to 9. Each meeting lasts an hour with additional paperwork involved. There can be additional meetings with parents as well. If 50 students are transitioning, that is an additional 200 hours.

This does not include students who go through the process and are not identified. A referred student must go through the process (referral meeting, a pre-evaluation meeting, an evaluation to determine eligibility, and the IEP, if the referring child is eligible). If 20 students are referred throughout the year that is an additional 160 hours. These hours do not include students who are identified who live in Litchfield, but who attend a private or charter school, which the district is still responsible to pay for.

All these responsibilities do not include being asked to conduct an observation, visiting out of district students, budgeting, staffing, building programs, offering supports to help students off IEP's, often students come with needs that require special mechanisms and or special needs for curriculum, or services that require the district to use a contracted service, sometimes it requires professional development for staff, and it's the administrator needs to get all that into place quickly, effectively, and all with the best interest of the child at hand.

The total of hours discussed for one school is 860. This number does not include the others or the PreK parent meetings. If you double that number to include the middle school we are at 1720. There are 1080 hours in 180 days of school consisting of 6 hour days. Of course special education runs year round, so you can see just in the numbers why this position is needed.

How does the Special Services Coordinator position help the taxpayer? If your principal and part-time administrator are coordinating all these meetings, how are they properly evaluating teachers, or growing the curriculum, interacting with students, time for parents, time for discipline issues, moving to 21st century learning, paying attention to attendance issue, nighttime events, and budgets for regular education?

Mrs. Izbicki commented she has heard from some parents that an enrichment coordinator is needed. She indicated with a principal with more time, special education focused on by another administrator, can develop teacher best practices of enrichment with zero taxpayer dollars. This would mean that all students would benefit from enrichment, not a select few for a short time in a special place for 30 minutes once per week.

Mrs. Izbicki commented this position will help to breed stability and that investment is needed.

Mr. Regan opened the article for discussion.

Kathy Follis, 8 Mike Lane, asked if this position opens up time for administrators, why do we need a full time assistant principal?

Mrs. Izbicki commented there are other things that administrators do and there are a large amount of students that need to be addressed.

Mrs. Follis commented that if special education is 25% of enrollment that is not a small percentage. She indicated meeting-wise, regular education administrators do not need to attend that many of them. She suggested if the Special Services Coordinator position is approved, keep the assistant principal part time and see how the year works out.

Mrs. Izbicki commented that is a long time to wait and see. She indicated it would be wise to ask how many meetings the administrators attend outside of their building.

Wilfred Henderson, 11 Foxworth Lane, commented an as assistant principal, he does not have enough time to attend all meetings. He indicated there is vast work to do with other students as well.

Natalie Hirte, 14 Lund Street, commented she has a child with special needs and is familiar with the process and meetings. She indicated there are other meetings in other buildings that administrators are required to attend.

Robin Corbeil, 4 Nesmith, commented it is a great idea for administrators to be able to focus on the other 75% of the students. She indicated we may not meet every need these students have. She believes giving the principals a year to do that is fine.

Hearing no amendments or further discussion, Mr. Regan indicated that Article 4 will appear on the ballot as written.

Mr. Regan read Article 5 and indicated that Mr. Bourque would speak to the article.

ARTICLE 5

Shall the Litchfield School District vote to raise and appropriate the sum of Sixty One Thousand, Six Hundred Forty-Five Dollars (\$61,645) to purchase security equipment and products to enhance safety and security for the main entrances to Griffin Memorial School, Litchfield Middle School and Campbell High School, and modular classrooms at Griffin Memorial School and Litchfield Middle School, as recommended by the NH Department of Homeland Security?

This Article has an estimated tax impact of \$0.07 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 8-0-0.

Mr. Bourque commented that the district received a report from Homeland Security regarding safety and security in the schools. He indicated that the items that have the greatest impact were extracted and it is well worth it to add this security for our children's safety. He noted that the other items can be addressed in the future.

Mr. Regan opened the article for discussion.

Sue Seabrook, 33 James Way, asked to hear more about what was proposed in the article.

Mr. Bourque indicated that the recommendations included additional cameras, ballistic film on the glass for determent of intrusion and fencing around the portables.

Mrs. Seabrook commented that her son-in-law works in Lowell and when her husband visited the school to play Santa for the children, he had to have his license scanned and could not enter the building until he was cleared. She agreed that more security is needed.

Kathy Follis, 8 Mike Lane, asked if this proposal includes anything to notify people in transit from one school to another if an emergency occurs (i.e. lockdown).

Mr. Bourque indicated that is not included at this time.

Frank Byron, 8 Mallard Court, asked if the cameras will tie the police department into the school as they have been requesting that.

Mr. Bourque indicated that the proposal will not address that. He commented there are ongoing conversations as well as concerns by the district allowing that type of surveillance.

Mr. Byron commented that other districts allow it. Mr. Bourque indicated that discussions are ongoing.

Mrs. Follis asked why we do not allow it. She commented it is more efficient for response by the police to be prepared.

Mr. Bourque indicated there are concerns about individual rights and filming students.

Hearing no amendments or further discussion, Mr. Regan indicated that **Article 5 will appear on the ballot as written.**

Mr. Regan read Article 6 and indicated that Mr. Bourque would speak to the article.

ARTICLE 6

Shall the Litchfield School District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000) to be added to the Special Education Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and not recommended by the Budget Committee by a vote of 4-4-0.

The balance of the Special Education Capital Reserve Fund as of June 30, 2016 is \$104,210.10.

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Mr. Bourque commented that it has been brought up that there is always a large underspend in Special Services. He indicated that the way the budget is being written going forward you will not see that large underspend. He noted we are now projecting for an underspend of \$68,000 in FY17. Mr. Bourque presented two charts that reflected expenditures for Special Services from 2011 – 2017 and underspends that have occurred in the years prior to 2017.

Mr. Bourque reported that there is the potential of another student coming into the district and the underspend will not be enough funding. He indicated there are potential students that will be placed and the district needs the funds to cover those costs.

Mr. Regan opened the article for discussion.

Bill Spencer, 9 Cranberry Lane, asked to hear from the Budget Committee members who voted on the article recommendation and their rationale.

Mrs. Couture commented this year there were several motions to reduce the Special Services budget by a historical underspend and they all failed. She indicated historically there is \$250,000 in the budget than has been spent. She noted the Budget Committee felt that because of what is in the fund and in the budget there would be sufficient funds to cover.

Mrs. Douglas echoed Mrs. Couture's comments. She commented the underspend shown for next year is because of what was removed last year. She indicated we have enough in the budget to absorb additional students. She noted we are in good shape.

Mr. Pascucci commented that there are two sides to the argument driven by two different philosophies. He indicated when emotion is brought in it always feels nice, but this boils down to taxing in this town. He commented it feels good to have padding in the budget, but it is taking money away from people in this town that is not needed. Mr. Pascucci indicated when the conversation switched to numbers that is why some people did not support it. He noted \$106,000 was added to the Special Services budget. He commented he did not see any difference in the way that budget was prepared.

Mr. Miller commented prior to the budget hearing \$106,000 was added to that budget. He indicated the budget was approved prior to that addition. He noted given the \$68,000 underspend, you would expect the budget to come in that way. He commented there have been years with a \$700,000 underspend. He expects if the reserve fund was spent in that school year it get the support of the community versus building the fund up for the unknown.

Mr. Spencer commented projecting a \$68,000 underspend so early in my experience is not accurate.

Natalie Hirte, 14 Lund Street, commented in her experience with the schools she has seen talented people working with our children and some who are not. She suggested spending this money to train them.

Robin Corbeil, 4 Nesmith, commented we are smarter as a country and able to diagnose more needs than before. She indicated if 25% of our students are identified that means more are identified in other districts, which leads to the chance a student with special needs could come into our district. She does not believe that \$100,000 in the reserve fund is enough. Mrs. Corbeil commented that she would instead like to see \$500,000 in that savings account. She commended the School Board and the Superintendent for the method of budgeting this year and wanting to increase that fund so it does not impact anything else. She indicated that she hears over and over let the town vote and decide. She strongly requested not to zero this number and to let the taxpayers vote on whether or not they will approve the article.

Olga (last name audible), resident, commented the article states 'raise and appropriate up to \$100,000'. She asked for an explanation of the types of services that can be drawn from that fund.

Mr. Bourque commented anything for the needs of the students that falls under Special Services except salaries and benefits.

Olga (last name audible) commented that it was mentioned we are on track for the underspend, but have a new student that will cost \$100,000. She asked what would happen if another student comes into the district.

Mr. Bourque indicated there is a potential student other than the one added to the budget.

Olga (last name audible) asked if the current reserve fund is gone now that the student has been added. Mr. Bourque responded in the negative.

Olga (last name audible) commented that she is an educator with children in schools who are identified students. She recognized the school district for their work with her children. She asked if there is no tax impact, why not appropriate the money?

Mr. Bourque indicated there is no tax impact because it comes out of the remaining end of year funds.

Olga (last name audible) commented because it is worded 'up to \$100,000' she feels it is not "robbing Peter to pay Paul" and that the school district will only ask for what they need at that time. She indicated she supports the warrant article.

Mr. Pascucci commented that zero tax impact does not mean there is no tax impact. He indicated when taking the money from the end of year funds or underspend, that money cannot be returned to the taxpayers to offset or lower the tax rate. He noted there is a tax impact for that reason.

Mr. Bourque commented if writing the budget was as easy as going to the movies it would be simple.



Maureen Sherwin, 29 Century Lane, commented she has been a paraprofessional at GMS for 17 years. She asked if the \$68,000 is an underspend?

Mr. Bourque answered in the affirmative.

Mrs. Sherwin commented every year we want workshops for paraprofessionals, but hear there is no money in the budget. She indicated in the past there were wonderful workshops the district paid for, but now we have to pay out of pocket. She asked if there is an underspend, why are we not being trained?

Mr. Bourque indicated there is professional development in the new contract for paraprofessionals.

Bill Spencer, 9 Cranberry Lane, made a motion to reduce the amount in Article 6 to \$0. The motion was seconded by Mrs. Spencer.

Mr. Spencer commented that a \$68,000 underspend is shot in the dark and will be larger at the end of the year. He indicated the existing reserve fund has been there for 10 years and never been touched. He noted when the Budget Committee looked at the budget this year it was a 50/50 vote. Mr. Spencer indicated it is fully funded in the proposed budget.

Robin Corbeil, 4 Nesmith, requested to hear from everyone who voted on the article. She strongly urged that the rights of the people to decide are not taken away. She indicated that the people in this meeting should not be allowed to take away our ability to vote.

Jarod Jozitis, resident, echoed Mrs. Corbeil's sentiments. He indicated to use a parliamentary trick to zero out the article and take away the decision from the people who vote is not right.

Betty Vaughn, 19 Stark Lane, commented that she was hoping with the addition of Special Education teacher there would be a shift of how Special Services would be used. She indicated many are upset with Special Services because they are not getting the services their children need. She wondered if there has been such a push not to spend money that educators are thinking there will be pushback if they request training. She noted this would help improve Special Services.

Mr. Keating asked how many people in the audience have insurance (many hands were raised). He asked how many have used it (no hands were raised). He commented this is a \$100,000 insurance policy. He indicated that emotions have been discussed. Mr. Keating commented it is emotions. He indicated it is easy to sit on the other side when you do not have that. He noted as a town we are better than this. He indicated he is not going to zero out the article a second year in a row.

Mrs. Bandurski, Director of Special Services, commented there is an increased population of students with various disabilities in the district. She explained we ensure a student will make adequate progress. She indicated when making decisions for students it is about needs. Mrs. Bandurski commented for professional development we do the best we can. She indicated three

years ago there were grant funds for special services, but we no longer have those. She noted it is hard to budget 18 months in advance. She commented the budget is based on current students and needs change every day – changes in need, medical diagnosis. She urged the public to allow the warrant to go forward as written.

Mrs. Couture clarified that the tax impact is true, but not true. She explained \$100,000 has already been paid in taxes, but by not spending it you can defer next year's taxes. She commented it does not have an increase on taxes, but if it goes back into the fund it decreases taxes. She indicated based on the budget, students' needs have always been met or you would not have \$300,000 - \$400,000 left over. She would like the warrant article to stand and let the people vote.

Mr. Spencer clarified the reason for Deliberative Session is not to make changes, but talk about the budget and make changes based on what we heard. He commented there is money in the fund to use for additional students. He indicated the fund has not been used in the past and there is money in the budget. He asked the public if they want the money to sit there or to reduce your taxes? He commented when going to the polls in March many will not have any idea about the tax impact of the article.

Mrs. Corbeil commented that she did not hear from all the Budget Committee members and School Board members about the right to vote.

Mr. Bourque commented the article should go to ballot.

Mr. Pascucci commented he hopes in the future when a handful of people add money to the budget in this room they believe the same philosophy that has been spoken of. He indicated taxes are going up and he hopes people inform themselves. He believes the article should go to ballot.

Mrs. Izbicki commented that she is speaking for the School Board members that the article should go to ballot. She indicated if it is not approved, the School Board will ask for it again next year.

Mr. Reed, the Vice Moderator, made a point of order. He indicated on the floor the question is should we vote to zero out the article or not.

Mrs. Izbicki commented we are in support of leaving it on the ballot as written.

Mrs. Bourque supported leaving it on the ballot as written.

Mr. Kevin Bourque supported leaving it on the ballot.

Mr. Miller supported leaving it on the ballot.

Mr. Keating supported leaving it on the ballot as written.

Mrs. Douglas supported leaving it on the ballot.

The motion was defeated by voice vote.

Hearing no amendments or further discussion, Mr. Regan indicated that Article 6 will appear on the ballot as (written or amended).

Sue Seabrook, 33 James Way, made a motion to close Article 1 for reconsideration. The motion was seconded. The motion passed by voice vote.

Corey Izbicki, 3 Kokohekas Circle, made a motion to close Article 6 for reconsideration. The motion was seconded. The motion passed by voice vote.

Mr. Regan read Article 7 and indicated that Mr. Bourque would speak to the article.

ARTICLE 7

Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Building Maintenance Capital Reserve Fund established in 2004 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 7-1-0.

The balance of the Building Maintenance Capital Reserve Fund as of June 30, 2016 is \$101,007.69.

Mr. Bourque commented that the money proposed in the article would be added to the existing fund in the event of a catastrophic occurrence.

Shana Dodge, resident, asked if the money only comes from the underspend in that category of the budget.

Mr. Bourque indicated it comes from the underspend in the entire budget.

Mrs. Dodge asked if the articles are approved, how is it determined to which fund the allocations will be made.

Mr. Bourque indicated it is based on the order of the articles.

John Regan, 9 Chasebrook Circle, asked if the Budget Committee did not have a problem with this article, why was there a problem with the Special Services Capital Reserve Fund article?

Mrs. Couture commented it is more likely to see a failure of systems. She indicated we have facility needs. She noted that earlier someone asked about the wording in the article that states

"up to \$XXX dollars". She indicated that does not mean the School Board decides how much to put in the reserve fund, but simply means whatever is remaining from the general fund at the end of the fiscal year.

Olga (last name inaudible), resident, asked how the order of the articles is determined.

Mr. Board indicated the School Board decides the order of the articles.

Mrs. Dodge asked if we can vote to switch the order.

Mr. Sayward, Attorney for the District, indicated that he does not believe the order can be switched, but will check on it.

Mrs. Dodge asked what happens if we need the money in the second article more.

Mr. Bourque commented we put the Special Services article first because we put students before the buildings.

Robin Corbeil, 4 Nesmith, commented that we were shown a graphic on how the trend of spending on buildings has declined. She indicated we have been deferring things that are needed. She noted we are currently having an assessment done and she was concerned if we need more than what is in that fund. Mrs. Corbeil commented if the company performing the assessment recommends an emergent need and we need this money to address that next year, we may not have that money.

Kathy Follis, 8 Mike Lane, asked where the money came from to fund the added facility manager position.

Mr. Markiewicz indicated there were originally three facility managers in the district. He commented the money comes out of the general fund.

Mrs. Follis asked if that means there is more money in there that can be budgeted.

Mr. Markiewicz commented the district had three facility managers a few years ago and now has one for the entire district. He indicated the facility manager job description was changed and we hired a maintenance manager.

Bill Spencer, 9 Cranberry Lane, commented this fund is for an emergency and is not to be used for the subsequent year's budget.

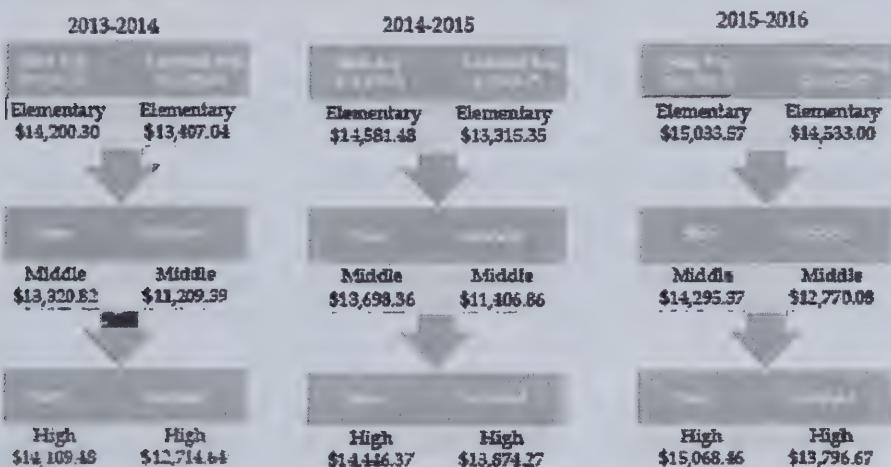
Mr. Bourque indicated that is correct.

Hearing no amendments or further discussion, Mr. Regan indicated that Article 7 will appear on the ballot as written.

Mr. O'Neill provided a presentation on cost per student. He indicated that much research was done and the cost to educate students varies from district to district. Cost per pupil is based on

current expenditures (taken from the DOE-25), less tuition and transportation costs. He noted that the per pupil cost for Litchfield is lower when compared with other districts of like size and the State average.

Comparative Costs per Pupil



Mr. O'Neill commented that the average median income in Litchfield was also compared with other districts of like size as well as the state average. The results reflect that the median family income in Litchfield is significantly higher than the average median income in the State of NH.

Average Income Per Capita

2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
State \$32,269	State \$33,821	State \$35,925	Litchfield \$33,973	Litchfield \$36,021	Litchfield \$37,456

When you look at the average income per capita, it is not as dramatic; however, you will find Litchfield ranks in the 22nd percentile in the state.

Mr. O'Neill indicated that when researching the wealthiest towns in NH this data will be used and suggests that Litchfield is in the top 10 wealthiest towns in the state. He commented this information is relevant to capacity in terms of taxation, which suggests that Litchfield has significant capacity.

Mr. O'Neill indicated in terms of valuation by district, Litchfield's valuation per student is calculated as follows:

Equalized valuation (including RR & Utilities)	\$863,154,804
Divided by the number of students in the district:	1,354
Equalized valuation per pupil	\$637,278
Tax Rates Assessed Valuation	\$21.60 per thousand

According to research and data provided by the NH Department of Revenue Administration, Litchfield's tax rate is lower than all the districts of like size, with the exception of Gilford because Gilford has an amazing amount of total valuation in that district.

Mr. O'Neill provided a list of average income in homes in New Hampshire and it reflects that Litchfield ranks 8th. He believes Litchfield has the capacity to support the budget. He commented that it is a wonderful community to live in, but only as good as the public services and schools. He indicated he is impressed by the public services in Litchfield.

Cindy Couture, 41 Stark Lane, made a motion to change the order of Articles 6 and 7: Article 6 would become Article 7 and Article 7 would become Article 6. The motion was seconded.

Mrs. Couture commented that it would make maintenance more important and makes sense to order them this way.

Frank Byron, 8 Mallard Court, asked legal counsel if the motion is out of order because a debate was ensuing with Article 6.

Mr. Sayward, Legal Counsel for the District, indicated that he researched the legality of a motion to switch the order of the warrant articles and it was determined that it can be done. He indicated that the motion is not out of order because it does not change the content of the article.

The motion was defeated by a show of hands: Yes 14, No 32.

Mr. Regan indicated the order of Articles 6 and 7 stands as presented.

Mr. Regan read Article 8 and indicated that Mr. Bourque would speak to the article.

ARTICLE 8

Shall the Litchfield School District vote to raise and appropriate up to Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Capital Reserve Fund established in 2016 and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year; and to designate the School Board as agents to expend? This is a special warrant article.

This Article has an estimated tax impact of \$0.00 and was recommended by the School Board by a vote of 5-0-0 and not recommended by the Budget Committee by a vote of 1-7-0.

The balance of the Building Maintenance Capital Reserve Fund as of June 30, 2016 is \$50,000.

Mr. Bourque commented the Technology Capital Reserve Fund is so there will be funds available in the event of a catastrophic event. He indicated education is moving toward technology and costs for textbooks will decrease with the increased use of technology.

Robin Corbeil, 4 Nesmith, commented that we are fortunate for the technology and how the money is spent. She encouraged people to have faith in those that make the decision of the direction we are going.

Natalie Hirte, 14 Lund Street, commented that more and more children will have technology to use and that technology needs to be updated, especially if things start crashing. She suggested with so many using technology there could also be dead spots.

Betty Vaughn, 19 Stark Lane, commented there are two reasons for amazing students: teachers and technology.

Sue Seabrook, 33 James Way, commented most of our standardized testing at GMS has to be done on laptops.

Mrs. Couture commented on the rationale for the Budget Committee vote. She indicated that there was a presentation by the IT Director regarding what types of things could occur and the cost of those items. She noted based on that, we felt what was currently in the reserve fund would be enough to cover those types of unexpected occurrences.

Mrs. Corbeil asked if the Capital Reserve Fund can only be spent in emergencies.

Mr. Markiewicz indicated that is how it is established.

Mrs. Corbeil commented if our network goes down it is an emergency. She indicated if we have to take money out of the budget to replace servers that could cripple our ability to provide more and better technology and access for our students. She noted if we have a catastrophe it could cost \$100,000 and having a fund there makes her feel safer.

Mr. Bourque commented if a server goes down and has to be repaired or replaced and it comes out of the general fund, that will impact student education.

Mrs. Couture commented the presentation the Budget Committee received is that the server would be covered by the Capital Reserve Fund. She indicated we based that decision on the presentation by the IT Director that \$50,000 would be enough.

Mrs. Corbeil commented the town should decide.

Hearing no amendments or further discussion, Mr. Regan indicated that Article 8 will appear on the ballot as written.

The Moderator thanked all who attended and accepted a motion to adjourn at 12:20 p.m. The motion was seconded. The motion passed unanimously by voice vote.

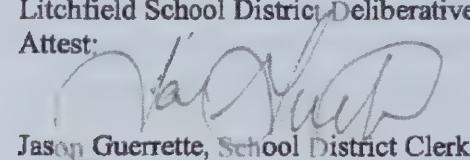
Recorded by:



Michele E. Flynn, Administrative Assistant to the School Board

A true record of the
Litchfield School District Deliberative Session

Attest:



Jason Guerrette, School District Clerk

Submitted: February , 2017

Litchfield School District
Statement of Actual Expenditures for
Special Education Programs and Services

	2014 – 2015	2015 - 2016
EXPENDITURES		
Instruction	\$ 2,608,210	\$ 2,717,816
Related Services	\$ 616,299	\$ 708,018
Administration	\$ 199,816	\$ 209,062
Legal	\$ 1,286	\$ 364
Transportation	\$ 310,619	\$ 379,075
Total Expenditures	\$ 3,736,230	\$ 4,014,335
REVENUES		
NH Catastrophic Aid	\$ 108,809	\$ 82,707
IDEA Grant	\$ 222,764	\$ 173,613
Preschool Grant	\$ 7,157	\$ 27,119
Medicaid	\$ 114,188	\$ 104,045
Tuition	\$ 23,693	\$ 0
Total Revenues	\$ 476,611	\$ 387,484

Department of Special Services
Student Census of Disabilities
December 2016

DISABILITIES	IN DISTRICT	OUT OF DISTRICT	TOTAL
Hearing Impaired, Speech/Language Impairment, Visual Impairment	32	5	37
Orthopedic Impairment, Other Health Impairment, Multiple Disabilities, Autism	66	6	72
Intellectual Disability, Developmental Delay	33	0	33
Specific Learning Disability	93	1	94
Emotional Disturbance	7	0	7
TOTAL	231	12	243



FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2017 to June 30, 2018

Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: January 30, 2017

For assistance please contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Budget Committee Members		
Printed Name	Signature	
Robert M. Aldrich		
Mary Ann Bailey		
Matthew Clegg		
Ken D. Douglas		
Mike E. Goss		
Brian Bourque		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.protax.org/>

Allocations

Account Code	Warrant Article #	Description	Actual Expenditures Prior Year	Appropriations Approved by D&A	Current Year as Ensuing FY	School Board's Appropriations Ensuing FY	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
Instruction									
1100-1199	Regular Programs		\$1	\$7,867,995	\$8,271,326	\$8,414,215	\$0	\$8,177,742	\$236,473
1200-1299	Special Programs		1	\$2,719,376	\$2,987,618	\$3,016,950	\$0	\$3,010,047	\$6,904
1300-1399	Vocational Programs		1	\$30,614	\$33,866	\$51,812	\$0	\$51,812	\$0
1400-1499	Other Programs		1	\$492,916	\$482,188	\$539,999	\$0	\$534,128	\$5,871
1500-1599	Non-Public Programs		1	\$8,838	\$41,875	\$47,810	\$0	\$47,810	\$0
1600-1699	Adult/Continuing Education Programs		1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs			\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs			\$0	\$0	\$0	\$0	\$0	\$0
Support Services									
2000-2199	Student Support Services		1	\$1,659,281	\$1,746,704	\$1,761,458	\$0	\$1,756,958	\$4,500
2200-2299	Instructional Staff Services		1	\$841,646	\$760,938	\$850,127	\$0	\$829,615	\$20,512
General Administration									
0000-0000	Collective Bargaining			\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency			\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board		1	\$128,250	\$117,176	\$120,326	\$0	\$119,143	\$1,193
Executive Administration									
2320 (310)	SAU Management Services		1	\$448,816	\$514,898	\$332,820	\$0	\$278,180	\$54,640
2320-2399	All Other Administration		1	\$0	\$0	\$224,236	\$0	\$224,236	\$0
2400-2499	School Administration Service		1	\$1,272,952	\$1,240,165	\$1,328,744	\$0	\$1,319,570	\$9,174
2500-2599	Business		1	\$323,390	\$322,234	\$341,436	\$0	\$335,194	\$6,242
2600-2699	Plant Operations and Maintenance		1	\$1,961,403	\$2,180,458	\$2,223,924	\$0	\$2,174,424	\$9,500
2700-2799	Student Transportation		1	\$948,266	\$932,461	\$1,009,470	\$0	\$1,007,670	\$1,800
2800-2999	Support Service, Central and Other		1	\$870,429	\$589,759	\$832,817	\$0	\$788,516	\$44,300
Non-Instructional Services									
3100	Food Service Operations			\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations			\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction									
4100	Site Acquisition			\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		1	\$124,043	\$4	\$9	\$0	\$0	\$0
4300	Architectural/Engineering			\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Budget	
					School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services	1	\$32,920	\$76,252	\$38,251	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$36,260
	Other Outlays					\$1,991
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
	Fund Transfers					
5220-5221	To Food Service	1	\$532,562	\$607,848	\$560,918	\$0
5222-5229	To Other Special Revenue	1	\$404,727	\$575,000	\$575,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
	Total Proposed Appropriations		\$29,668,424	\$21,485,770	\$22,270,332	\$0
						\$421,827,223
						\$443,100

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	6	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	Purpose: Special Education Capital Reserve Fund							
5251	To Capital Reserve Fund	7	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Building Maintenance Capital Reserve Fund							
5251	To Capital Reserve Fund	8	\$0	\$0	\$25,000	\$0	\$0	\$25,000
	Purpose: Technology Capital Reserve Fund							
	Special Articles Recommended		\$0	\$0	\$175,000	\$0	\$50,000	\$125,000
Individual Warrant Articles								
Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
1100-1199	Regular Programs	2	\$0	\$0	\$282,018	\$0	\$282,018	\$0
	Purpose: Fund 2-year CBA agreement with Litchfield Education							
1100-1199	Regular Programs	3	\$0	\$0	\$62,787	\$0	\$62,787	\$0
	Purpose: Fund 2-year agreement with Litchfield Support Staff							
1200-1299	Special Programs	4	\$0	\$0	\$92,885	\$0	\$92,885	\$0
	Purpose: Special Services Coordinator							
2600-2699	Plant Operations and Maintenance	5	\$0	\$0	\$61,645	\$0	\$61,645	\$0
	Purpose: Security Equipment							
	Individual Articles Recommended		\$0	\$0	\$499,335	\$0	\$499,335	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	\$40,520	\$72,810	\$72,810
1400-1449	Transportation Fees	1	\$9,000	\$4,500	\$4,500
1500-1599	Earnings on Investments	1	\$500	\$500	\$500
1600-1699	Food Service Sales	1	\$492,848	\$445,418	\$445,418
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$19,000	\$15,000	\$15,000
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$75,000	\$75,000	\$75,000
3240-3249	Vocational Aid	1	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$5,000	\$5,500	\$5,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	1	\$275,000	\$110,000	\$110,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$110,000	\$110,000	\$110,000
4570	Disabilities Programs	1	\$300,000	\$465,000	\$465,000
4580	Medicaid Distribution	1	\$100,000	\$100,000	\$100,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year		Budget Committee's Estimated Revenues
			School Board's Estimated Revenues	Current Year	
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	6,7,8	\$0	\$175,000	\$50,000
9999	Fund Balance to Reduce Taxes	1	\$0	\$200,000	\$200,000
Total Estimated Revenues and Credits			\$1,420,868	\$1,701,728	\$1,656,728

Budget Summary

Item	Current Year	School Board Enacting Year	Budget Committee Enacting Year
Operating Budget Appropriations Recommended	\$21,445,770	\$22,270,332	\$21,827,223
Special Warrant Articles Recommended	\$150,000	\$175,000	\$50,000
Individual Warrant Articles Recommended	\$40,000	\$499,335	\$499,335
TOTAL Appropriations Recommended	\$21,635,770	\$22,944,667	\$22,376,558
Less: Amount of Estimated Revenues & Credits	\$1,787,948	\$1,781,728	\$1,656,728
Estimated Amount of State Education Tax/Grant		\$7,463,292	\$7,463,292
Estimated Amount of Taxes to be Raised for Education		\$13,699,647	\$13,256,538

Litchfield Community Supplemental Schedule

1. Total Recommended by Budget Committee	\$22,376,558
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$22,376,558
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,237,656
 Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$344,805
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
 Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$24,614,714



Litchfield Local School

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan 30, 2017

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>



Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$117,176	(\$2,500)	\$0	\$114,676
Instruction					
1100-1199	Regular Programs	\$8,271,326	\$129,910	(\$26,604)	\$8,374,632
1200-1299	Special Programs	\$2,987,618	\$33,934	(\$14,907)	\$3,006,645
1300-1399	Vocational Programs	\$33,866	\$0	\$0	\$33,866
1400-1499	Other Programs	\$482,188	\$3,803	(\$2,000)	\$483,991
1500-1599	Non-Public Programs	\$41,875	\$123	\$0	\$41,998
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Support Services					
2000-2199	Student Support Services	\$1,746,704	\$31,773	(\$1,093)	\$1,777,384
2200-2299	Instructional Staff Services	\$760,938	\$7,973	(\$7)	\$768,904
Executive Administration					
2320 (310)	SAU Management Services	\$514,898	\$10,424	(\$11)	\$525,311
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$1,240,165	\$27,813	\$0	\$1,267,978
2500-2599	Business	\$327,234	\$8,576	\$0	\$335,810
2600-2699	Plant Operations and Maintenance	\$2,180,458	\$26,525	(\$3,016)	\$2,203,967
2700-2799	Student Transportation	\$932,461	\$29,740	\$0	\$962,201
2800-2999	Support Service, Central and Other	\$589,759	\$23,910	(\$300)	\$613,369
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$4	\$0	\$0	\$4
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$36,252	\$0	\$0	\$36,252
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$607,848	\$0	(\$12,250)	\$595,598
5222-5229	To Other Special Revenue	\$575,000	\$0	\$0	\$575,000



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Total Appropriations		\$21,445,770	\$332,004	(\$60,188)	\$21,717,586

LITCHFIELD SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

LITCHFIELD SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Litchfield School District
Litchfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Litchfield School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Litchfield School District, as of June 30, 2016, and the respective changes in financial position and, the respective budgetary comparison for the general fund and grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress for Other Postemployment Benefit Plan, the Schedule of the School District's Proportionate Share of Net Pension Liability, and the Schedule of School District Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have

*Litchfield School District
Independent Auditor's Report*

applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Litchfield School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 3, 2017

*Plodyk & Sanderson
Professional Association*

LITCHFIELD SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit #27, as management of the Litchfield School District, offer readers of the annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2016. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's total net position for fiscal year ending June 30, 2016 was \$ (2,634,139). Net negative position increased an additional \$(182,211) or -7.4% between July 1, 2015 and June 30, 2016.
- Net pension liability is the influencing factor in the District's net position of government activities. Since implementing GASB Statement No. 68 in 2015, the District is required to report their proportionate share of the New Hampshire Retirement System's net pension liability based upon their plan contributions for the year. The New Hampshire Retirement System has a statutory funding schedule whose goal is to reach 100% plan funding by June 30, 2039. Net pension liability is \$12,123,829, increasing \$341,785 or 2.9% from the previous fiscal year. This number is for financial reporting purposes only and does not impact local property tax rates.
- The District did not initiate any new construction projects nor issue any bonds in fiscal year 2016.
- General Fund budgetary revenues of \$ 19,528,196 were \$52,376 lower than the final adjusted budget projections. Revenues consist of: charges for services; operating grants and contributions; and general revenues which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose.
- General Fund budgetary expenditures of \$19,708,061 were \$391,105 lower than the final adjusted budget, representing a 1.98% underspend of appropriations.
- Net change in the unassigned balance for the General Fund was \$(179,865), with an end of year balance of \$238,729. This balance represents amounts that are not obligated or specifically designated and is available to offset the amount of local school assessment for the subsequent fiscal year.
- The District established the Technology Capital Reserve Fund in 2016 for the purpose of funding the acquisition and replacement of computer hardware, software, and other technology equipment.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of four elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, including this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

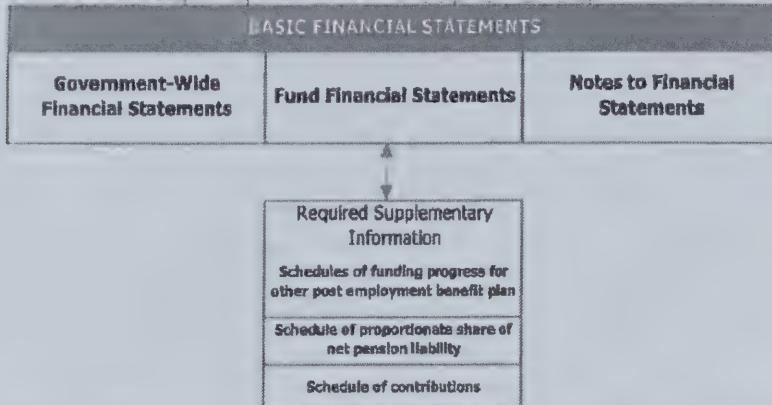
The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets and liabilities, both financial and capital, short-term and long-term, deferred outflows/inflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Financial Statements

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, and Grants Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support fixed assets and related debt.

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, and Grants Fund are consolidated as Governmental Funds. Both the General Fund and Grants Fund expenditures are compared to budget in the Budgetary Comparison Exhibits. Non-major funds include the Food Service Fund. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are agency funds established to account for monies belonging to student groups and are shown on a separate schedule.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets; land, buildings and improvements, machinery and equipment. This is adjusted to reflect related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful or replacement value.

Statement of Net Position

As previously noted, net position may serve over time as a useful indicator of the district's financial position. Net position totaled \$ (2,634,139) as of June 30, 2016, a decrease of \$ (182,211) over the previous fiscal year.

The largest portion of the District's net position is \$ 10.5 million which represents the net book value of all capital assets such as land, buildings, and equipment, less any related debt used to acquire those assets. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves generally cannot be used to liquidate these liabilities. A condensed version of the District's Statement of Net Position is shown below.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. Summaries of capital assets, depreciation, and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of the District asset, as reflected in these reports, does not reflect the asset's useful, market, or replacement value.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Statement of Net Position	FY 2016	FY 2015	\$ Change	% Change
Current Assets	1,369,736	1,615,988	(246,252)	-15.2%
Non-Current Assets	<u>10,453,954</u>	<u>10,764,344</u>	<u>(310,390)</u>	<u>-2.9%</u>
Total Assets	11,823,690	12,380,332	(556,642)	-4.5%
Deferred Outflows of Resources	1,102,516	1,023,505	79,011	7.7%
Current Liabilities	706,564	702,774	3,790	0.5%
Non-Current Liabilities	<u>13,689,580</u>	<u>13,240,412</u>	<u>449,168</u>	<u>3.4%</u>
Total Liabilities	14,396,144	13,943,186	452,958	3.2%
Deferred Inflows of Resources	1,164,201	1,912,579	(748,378)	-39.1%
Net Investment in Capital Assets	10,453,954	10,764,344	(310,390)	-2.9%
Restricted	109,253	112,920	(3,667)	-3.2%
Unrestricted (deficit)	<u>(13,197,346)</u>	<u>(13,329,192)</u>	<u>131,846</u>	<u>-1.0%</u>
Total Net Position	(2,634,139)	(2,451,928)	(182,211)	7.4%

- Total net position at year end is \$(2,634,139), or a 7.4% increase in the total negative net position from the previous fiscal year. As stated, the District reports their proportionate share of the New Hampshire Retirement System's net pension liability and expense based on their plan contributions for the year. The New Hampshire Retirement System has a statutory funding schedule to pay down its Unfunded Actuarial Accrued Liability (UAAL) through 2039. This requires the district to recognize a net pension liability of \$12,123,829, increasing \$341,785 from the previous fiscal year.

Statement of Activities

Revenue totaled \$20,462,207, an increase of \$316,405 from the previous fiscal year. The largest source of revenue is from local district assessment at 56.2% of total revenue, with 36.9% from grants not restricted to specific programs.

District expenses cover a range of services, the largest of which is the category of instruction at 53.8% of total expenses. Below is a condensed version of the District's Statement of Activities followed by charts showing the breakdown of the District's total revenue and expenses.

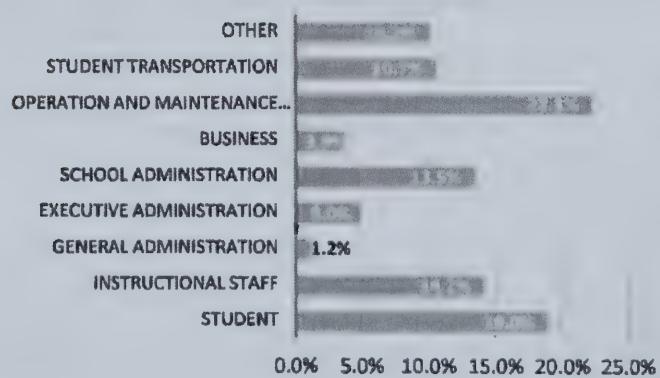
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

<i>Statement of Activities</i>	FY 2016	FY 2015	\$ Change	% Change	% Total
<i>Revenues</i>					
Program Revenues:					
Charges for Services	466,511	504,733	(-38,222)	-7.6%	2.3%
Operating Grants	709,895	902,272	(-192,377)	-21.3%	3.5%
Capital Grants	166,287	260,787	(-94,500)	-36.2%	0.8%
General Revenues:					
School District Assessment	11,499,194	11,052,650	446,544	4.0%	56.2%
Unrestricted Grants	7,549,175	7,381,945	167,230	2.3%	36.9%
Miscellaneous	71,145	43,415	27,730	63.9%	0.3%
Total Revenue	20,462,207	20,145,802	316,405	1.6%	100.0%
<i>Program Expenses</i>					
Instruction	11,109,276	10,982,924	126,352	1.2%	53.8%
Support Services:					
Student	1,710,314	1,608,293	102,021	6.3%	8.3%
Instructional Staff	1,278,624	1,181,312	97,312	8.2%	6.2%
General Administration	111,270	108,488	2,782	2.6%	0.5%
Executive Administration	448,763	601,094	(-152,331)	-25.3%	2.2%
School Administration	1,216,857	1,153,311	63,546	5.5%	5.9%
Business	346,337	305,650	40,687	13.3%	1.7%
Operation and Maintenance of Plant	2,005,056	2,086,329	(-81,273)	-3.9%	9.7%
Student Transportation	961,459	964,561	(-3,102)	-0.3%	4.7%
Other	912,646	607,851	304,795	50.1%	4.4%
Non-Instructional Services	543,816	524,435	19,381	3.7%	2.6%
Debt Service					
Interest	0	15,032	(-15,032)	-100.0%	0.0%
Facilities Acquisition & Construction	0	37,222	(-37,222)	-100.0%	0.0%
Total Expenditures	20,644,418	20,176,502	467,916	2.3%	100.0%
Change in Net Position	(1,229,11)	(40,000)	(151,511)	493.5%	
Beginning Net Position	(2,831,328)	(2,437,228)	(40,700)	1.3%	
Ending Net Position	(2,614,177)	(2,396,928)	(37,250)	7.4%	

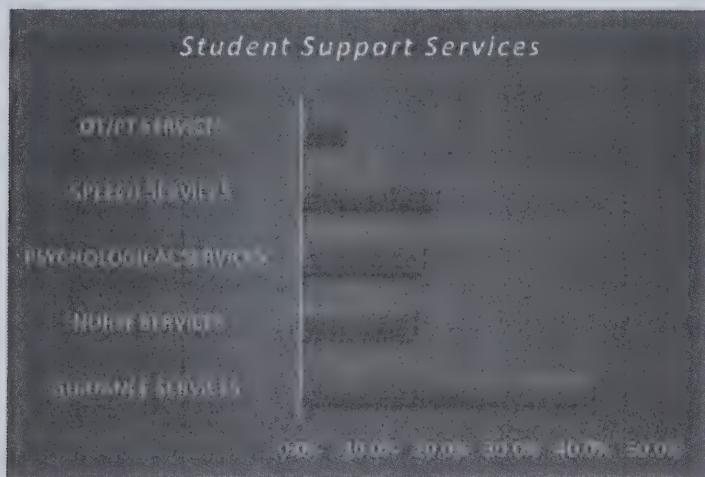
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016



Support Services



MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016



INDIVIDUAL FUND FINANCIAL ANALYSIS

General Fund

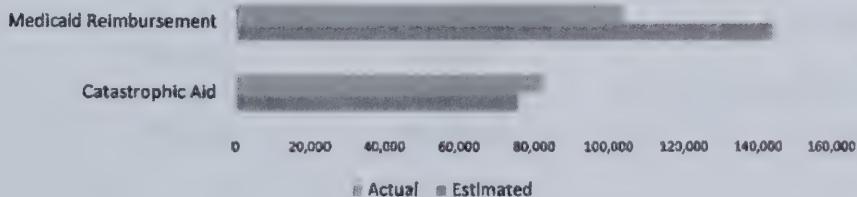
The General Fund is what most people think of as "the budget" since it is the focal point of the first session at annual meeting (Deliberative) and largely supported by locally raised taxes. The General Fund ended the fiscal year with an unassigned fund balance of \$238,729.

The General Fund is supported by \$11.5 million from local school assessment, \$7.8 million from State sources, \$104 thousand from Federal sources, and \$120 thousand from other local sources. General Fund expenditures of \$11.1 million are primarily for instruction and \$ 8.2 million for support services. Instructional expenditures increased \$759,391 or 6.9% and support services decreased \$(423,671) or -4.9% from the previous fiscal year.



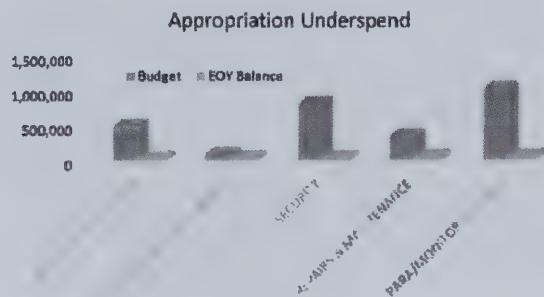
Comments on General Fund Budget Comparisons

- General Fund actual revenues totaling \$ 19,528,196 was \$52,376 less than anticipated.
 - State revenue marginally exceeded projected due to higher than anticipated for Catastrophic Aid (State), with Federal revenue falling short of projection due to lower Medicaid reimbursements.



**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

- General Fund expenditures totaling \$19,708,061 was \$391,105 less than appropriated.
 - Total appropriations were underspent by 1.98% of budget.
 - Salary and Benefit appropriation was underspent by \$408,687 or 2.6% of budget.
 - Equipment appropriation was overspent by \$250,691 or 7.4% of budget due to purchasing ahead computer equipment scheduled as part of the District's multi-year Information Technology plan.



CAPITAL ASSETS

Capital Assets

On June 30, 2016, the District reported total capital assets of \$10,453,954, net of accumulated depreciation. This represents a net book value reduction of \$310,390 or -2.9%. Capital assets consist of land, buildings, improvements, machinery, and equipment. Adjustments to the schedule of depreciable capital assets totaled \$204,082 in additions and \$514,472 in accumulated depreciation.

	Land & Buildings	Equipment
Beginning Balance	19,688,704	397,162
Additions	140,840	63,242
Less Accumulated Depreciation	(9,599,158)	(236,836)
Net Book Value	10,230,386	223,568

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

FUTURE BUDGETARY IMPLICATIONS

Significant activities or events which may have an impact on future district finances include:

- o Attracting and retaining highly qualified teachers and staff
- o Computer technology in the classroom
- o Implementing a district-wide capital plan
- o Change of state legislation on calculation of Adequate Education Aid

Questions regarding this report should be directed to Mr. James O'Neill, Superintendent of Schools or to Mr. Frank Markiewicz, Business Administrator, at (603-578-3570), or by mail at:

Litchfield School District
SAU #27
1 Highlander Court
Litchfield, NH 03052

BASIC FINANCIAL STATEMENTS

EXHIBIT A
LITCHFIELD SCHOOL DISTRICT
Statement of Net Position
June 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,106,172
Accounts receivable	1,200
Intergovernmental receivable	262,364
Capital assets, not being depreciated	460,792
Capital assets, net of accumulated depreciation	9,993,162
Total assets	11,823,690
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	1,102,516
LIABILITIES	
Accounts payable	39,485
Accrued salaries and benefits	667,079
Noncurrent obligations:	
Due within one year	14,542
Due in more than one year	13,675,038
Total liabilities	14,396,144
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	49,266
Related to pensions	1,114,935
Total deferred inflows of resources	1,164,201
NET POSITION	
Net investment in capital assets	10,453,954
Restricted	109,253
Unrestricted	(13,197,346)
Total net position	\$ (2,634,139)

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
LITCHFIELD SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2016

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	\$ 11,109,276	\$ 38,494	\$ 399,171	\$ -	\$ (10,671,611)
Support services:					
Student	1,710,314	-	114,606	-	(1,595,708)
Instructional staff	1,278,624	-	29,206	-	(1,249,418)
General administration	111,270	-	-	-	(111,270)
Executive administration	448,763	-	-	-	(448,763)
School administration	1,216,857	-	-	-	(1,216,857)
Business	346,337	-	-	-	(346,337)
Operation and maintenance of plant	2,005,056	900	-	-	(2,004,156)
Student transportation	961,459	9,783	3,860	-	(947,816)
Other	912,646	-	51,498	-	(861,148)
Noninstructional services	543,816	417,334	111,554	-	(14,928)
Interest on long-term debt	-	-	-	166,287	166,287
Total governmental activities	<u>\$ 20,644,418</u>	<u>\$ 466,511</u>	<u>\$ 709,895</u>	<u>\$ 166,287</u>	<u>\$ (19,301,725)</u>
General revenues:					
School district assessment					11,499,194
Grants and contributions not restricted to specific programs					7,549,175
Unrestricted investment income					802
Miscellaneous					70,343
Total general revenues					<u>19,119,514</u>
Change in net position					(182,211)
Net position, beginning					(2,451,928)
Net position, ending					<u>\$ (2,634,139)</u>

The notes to the basic financial statements are an integral part of this statement

EXHIBIT C-1
LITCHFIELD SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2016

	General	Grants	Other	Total Governmental Funds
			Governmental Fund (Food Service)	
ASSETS				
Cash and cash equivalents	\$ 988,277	\$ -	\$ 117,895	\$ 1,106,172
Receivables:				
Accounts	1,200	-	-	1,200
Intergovernmental	155,239	101,964	5,161	262,364
Interfund receivable	52,698	-	-	52,698
Total assets	<u>\$ 1,197,414</u>	<u>\$ 101,964</u>	<u>\$ 123,056</u>	<u>\$ 1,422,434</u>
LIABILITIES				
Accounts payable	\$ 25,682	\$ -	\$ 13,803	\$ 39,485
Accrued salaries and benefits	667,079	-	-	667,079
Interfund payable	-	52,698	-	52,698
Total liabilities	<u>692,761</u>	<u>52,698</u>	<u>13,803</u>	<u>759,262</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	49,266	-	49,266
FUND BALANCES				
Restricted	-	-	109,253	109,253
Committed	255,239	-	-	255,239
Assigned	10,685	-	-	10,685
Unassigned	238,729	-	-	238,729
Total fund balances	<u>504,653</u>	<u>-</u>	<u>109,253</u>	<u>613,906</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,197,414</u>	<u>\$ 101,964</u>	<u>\$ 123,056</u>	<u>\$ 1,422,434</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
LITCHFIELD SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2016

Total fund balances of governmental funds (Exhibit C-1)	\$ 613,906
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.	
Cost	\$ 20,289,948
Less accumulated depreciation	<u>(9,835,994)</u>
	10,453,954
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.	
Deferred outflows of resources related to pensions	\$ 1,102,516
Deferred inflows of resources related to pensions	<u>(1,114,935)</u>
	(12,419)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.	
Receivables	\$ (52,698)
Payables	<u>52,698</u>
	(52,698)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	
Compensated absences	\$ 736,513
Other postemployment benefits	829,238
Net pension liability	<u>12,123,829</u>
	(13,689,580)
Net position of governmental activities (Exhibit A)	<u>\$ (2,634,139)</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
LITCHFIELD SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2016

	General	Grants	Other Governmental Fund (Food Service)	Total Governmental Funds
REVENUES				
School district assessment	\$ 11,499,194	\$ -	\$ -	\$ 11,499,194
Other local	120,314	51,500	417,344	589,158
State	7,805,029	-	5,556	7,810,585
Federal	104,045	353,229	105,996	563,270
Total revenues	<u>19,528,582</u>	<u>404,729</u>	<u>528,896</u>	<u>20,462,207</u>
EXPENDITURES				
Current:				
Instruction	11,116,419	209,419	-	11,325,838
Support services:				
Student	1,659,285	114,606	-	1,773,891
Instructional staff	841,648	29,206	-	870,854
General administration	128,131	-	-	128,131
Executive administration	448,763	-	-	448,763
School administration	1,272,576	-	-	1,272,576
Business	323,392	-	-	323,392
Operation and maintenance of plant	1,997,654	-	-	1,997,654
Student transportation	961,459	-	-	961,459
Other	870,431	51,498	-	921,929
Noninstructional services	-	-	532,563	532,563
Facilities acquisition and construction	124,043	-	-	124,043
Total expenditures	<u>19,743,801</u>	<u>404,729</u>	<u>532,563</u>	<u>20,681,093</u>
Net change in fund balances	(215,219)	-	(3,667)	(218,886)
Fund balances, beginning	719,872	-	112,920	832,792
Fund balances, ending	<u>\$ 504,653</u>	<u>\$ -</u>	<u>\$ 109,253</u>	<u>\$ 613,906</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
LITCHFIELD SCHOOL DISTRICT
*Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended June 30, 2016*

Net change in fund balances of total governmental funds (Exhibit C-3)	\$ (218,886)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	
Capitalized capital outlay	\$ 204,082
Depreciation expense	<u>(514,472)</u>
	(310,390)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.	
Contributions subsequent to the measurement date	\$ 1,102,516
Net pension expense	<u>(648,068)</u>
	454,448
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.	
Increase in compensated absences payable	\$ (3,137)
Increase in other postemployment benefits	<u>(104,246)</u>
	(107,383)
Change in net position of governmental activities (Exhibit B)	<u>\$ (182,211)</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-1
LITCHFIELD SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
School district assessment	\$ 11,499,194	\$ 11,499,194	\$ 11,499,194	\$ -
Other local	138,398	138,398	119,928	(18,470)
State	7,798,980	7,798,980	7,805,029	6,049
Federal	144,000	144,000	104,045	(39,955)
Total revenues	<u>19,580,572</u>	<u>19,580,572</u>	<u>19,528,196</u>	<u>(52,376)</u>
EXPENDITURES				
Current:				
Instruction	11,742,315	11,623,440	11,116,416	507,024
Support services:				
Student	1,584,035	1,589,425	1,659,529	(70,104)
Instructional staff	822,783	814,054	847,709	(33,655)
General administration	104,896	101,697	128,131	(26,434)
Executive administration	493,104	503,410	448,866	54,544
School administration	1,213,323	1,218,684	1,271,526	(52,842)
Business	317,654	320,510	323,392	(2,882)
Operation and maintenance of plant	2,162,046	2,199,570	1,967,811	231,759
Student transportation	954,310	957,149	961,459	(4,310)
Other	541,067	643,879	859,179	(215,300)
Facilities acquisition and construction	163,633	127,348	124,043	3,305
Total expenditures	<u>20,099,166</u>	<u>20,099,166</u>	<u>19,708,061</u>	<u>391,105</u>
Net change in fund balance	<u>\$ (518,594)</u>	<u>\$ (518,594)</u>	<u>(179,865)</u>	<u>\$ 338,729</u>
Increase in committed fund balance			(100,000)	
Unassigned fund balance, beginning			518,594	
Unassigned fund balance, ending			<u>\$ 238,729</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D-2
LITCHFIELD SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
Local	\$ 5,000	\$ 51,500	\$ 51,500	\$ -
Federal	570,000	353,229	353,229	-
Total revenues	575,000	404,729	404,729	-
EXPENDITURES				
Current:				
Instruction	450,000	209,419	209,419	-
Support services:				
Student	100,000	114,606	114,606	-
Instructional staff	25,000	29,206	29,206	-
Other	-	51,498	51,498	-
Total expenditures	575,000	404,729	404,729	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning				-
Fund balance, ending				\$ -

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
LITCHFIELD SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2016

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ 191,405
LIABILITIES	
Due to student groups	<u>191,405</u>
NET POSITION	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Reporting Entity

The Litchfield School District, in Litchfield, New Hampshire (the School District) is a municipal corporation governed by an elected 5-member School Board. The accounting policies of the School District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States.

The following is a summary of the more significant accounting policies:

1-B Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The School District's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the School District. Fiduciary activities of the School District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the School District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the School District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds, and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The School District's deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues) and decreases (expenditures) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the School District, are district assessments, intergovernmental revenues, and other local sources. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Net Position. The School District's fiduciary funds are agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Major Funds – The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Nonmajor Funds – The School District also reports one nonmajor governmental fund, the food service fund. All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The School District recognizes assets of nonexchange transactions in the period when the underlying transaction occurs, when an enforceable legal claim has arisen, or when all eligibility requirements are met. Revenues are recognized, on the modified accrual basis, when they are measurable and available. Nonexchange transactions occur when one government provides (or receives) value to (from) another party without receiving (or giving) equal or nearly equal value in return. Various intergovernmental revenues, the district assessment, and most donations are examples of nonexchange transactions.

Under the terms of grant agreements, the School District funds certain programs by specific grants, resources, and/or general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the School District's policy to first apply grant resources to such programs and then general revenues.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, deferred inflows/outflows, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prioritization and Use of Available Resources – When both restricted and unrestricted resources are available for use, it is the School District's practice to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources are available for use in the general fund, it is the School District's policy to use unassigned resources first, then assigned, and then committed as needed. When unrestricted resources are available for use in any other governmental fund, it is the School District's policy to use committed resources first, then assigned, and then unassigned as needed.

1-C Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all monies belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

1-E Interfund Balances

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-F Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$10,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	20
Buildings and building improvements	20 - 30
Equipment	5 - 15

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-G Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-H Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

An expense and a liability for vacation, sick pay, and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

1-I Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-J Net Position/Fund Balances

Net position in government-wide financial statements is classified as follows:

Net Investment in Capital Assets – This classification includes the School District's capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – This classification includes assets that have third-party (statutory, bond covenant, or granting agency) limitation on their use. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

In the governmental fund financial statements, fund balance is composed of four classifications designed to disclose the hierarchy of constraint placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, and grants fund, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2016, \$518,594 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 19,528,196
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Miscellaneous revenue of blended funds	386
Per Exhibit C-3 (GAAP basis)	<u>\$ 19,528,582</u>
Expenditures:	
Per Exhibit D-1 (budgetary basis)	\$ 19,708,061
Adjustments:	
Basis difference:	
Encumbrances, beginning	46,419
Encumbrances, ending	(10,685)
GASB Statement No. 54:	
Expenditures of blended funds	6
Per Exhibit C-3 (GAAP basis)	<u>\$ 19,743,801</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the School District's deposits was \$1,297,577 and the bank balances totaled \$1,930,589.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,106,172
Cash per Statement of Net Position-Fiduciary Funds (Exhibit E)	191,405
Total cash and cash equivalents	<u>\$ 1,297,577</u>

NOTE 4 – RECEIVABLES

Receivables at June 30, 2016, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, and expendable trust funds held by the Town of Litchfield. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2016, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	<u>\$ 52,698</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 460,792	\$ -	\$ 460,792
Being depreciated:			
Land improvements	-	45,000	45,000
Buildings and building improvements	19,227,912	95,840	19,323,752
Equipment	397,162	63,242	460,404
Total capital assets being depreciated	<u>19,625,074</u>	<u>204,082</u>	<u>19,829,156</u>
Total capital assets	<u>20,085,866</u>	<u>204,082</u>	<u>20,289,948</u>
Less accumulated depreciation:			
Land improvements	-	(1,875)	(1,875)
Buildings and building improvements	(9,114,531)	(482,752)	(9,597,283)
Equipment	(206,991)	(29,845)	(236,836)
Total accumulated depreciation	<u>(9,321,522)</u>	<u>(514,472)</u>	<u>(9,835,994)</u>
Net book value, capital assets being depreciated	<u>10,303,552</u>	<u>(310,390)</u>	<u>9,993,162</u>
Net book value, all capital assets	<u>\$ 10,764,344</u>	<u>\$ (310,390)</u>	<u>\$ 10,453,954</u>

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Support services:	
Instructional staff	\$ 415,262
Operation and maintenance of plant	63,097
Other	21,256
Noninstructional services	14,857
Total depreciation expense	<u>\$ 514,472</u>

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources of \$1,102,516 and \$1,114,935 respectively in the government wide activities at June 30, 2016 consist of amounts related to pensions, see Note 9 for further information on deferred amounts related to pensions. Deferred inflows of resources of \$49,266 reported in the grants fund for unavailable revenues consist of federal and local grant revenues collected in advance of eligible expenditures being made.

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2016:

	Balance, July 1, 2015			Balance, June 30, 2016			Due Within One Year
	Additions	Reductions		2016			
Pension related debt	\$ 11,782,044	\$ 341,785	\$ -	\$ 12,123,829			\$ -
Compensated absences	733,376	41,550	(38,413)	736,513			14,542
Net other postemployment benefits	724,992	104,246	-	829,238			-
Total long-term liabilities	\$ 13,240,412	\$ 487,581	\$ (38,413)	\$ 13,689,580			\$ 14,542

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Contributions: The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2016, the School District contributed 15.67% for teachers and 11.17% for other employees. The contribution requirements for the fiscal years 2014, 2015, and 2016 were \$1,175,929, \$1,188,781, and \$1,321,585, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2016 the School District reported a liability of \$12,123,829 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2015, the School District's proportion was 0.30603928% which was a decrease of 0.00784842% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the School District recognized pension expense of \$648,068. At June 30, 2016 the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 524,866
Net difference between projected and actual investment earnings on pension plan investments	-	324,024
Differences between expected and actual experience	-	266,045
Contributions subsequent to the measurement date	1,102,516	-
Total	\$ 1,102,516	\$ 1,114,935

The \$1,102,516 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending	
June 30.	
2016	\$ (365,476)
2017	(365,476)
2018	(365,476)
2019	29,631
2020	(48,137)
Totals	<u>\$ (1,114,934)</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions which, apply to 2015 measurements:

- Inflation: 3.0%
- Salary increases: 3.75- 5.8% average, including inflation
- Investment rate of return: 7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2015:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2015
Large Cap Equities	22.50%	3.00%
Small/Mid Cap Equities	7.50%	3.00%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.00%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	(0.70%)
Short Duration	2.50%	(1.00%)
Global Multi-Sector Fixed Income	11.00%	0.28%
Unconstrained Fixed Income	7.00%	0.16%
Total fixed income	25.00%	
Private equity	5.00%	5.50%
Private debt	5.00%	4.50%
Real estate	10.00%	3.50%
Opportunistic	5.00%	2.75%
Total alternative investments	25.00%	
Total	100.00%	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.75% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	Current Single Rate Assumption		
	1% Decrease 6.75%	7.75%	1% Increase 8.75%
June 30, 2015	\$ 15,959,445	\$ 12,123,829	\$ 8,853,944
June 30, 2014	\$ 15,518,868	\$ 11,782,044	\$ 8,629,473
June 30, 2013	\$ 17,825,402	\$ 13,904,142	\$ 10,607,954

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The School District provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provision of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the School District's contractual agreements.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2016:

Annual required contribution/OPEB cost	\$ 163,195
Interest on net OPEB obligation	32,625
Adjustment to annual required contribution	<u>(30,902)</u>
Annual OPEB cost (expense)	<u>164,918</u>
Contributions made	<u>(60,672)</u>
Increase in net OPEB obligation	<u>104,246</u>
Net OPEB obligation - beginning of year	724,992
Net OPEB obligation - end of year	<u><u>\$ 829,238</u></u>

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the four preceding years were as follows:

Fiscal Year Ended	Annual OPEB		Actual		Net OPEB Obligation
	Contribution Cost	Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation	
June 30, 2016	\$ 163,195	\$ 60,672	37.18%	\$ 829,238	
June 30, 2015	\$ 154,203	\$ 55,662	36.10%	\$ 724,992	
June 30, 2014	\$ 158,017	\$ 64,609	40.89%	\$ 624,966	
June 30, 2013	\$ 168,982	\$ 59,274	35.08%	\$ 530,298	
June 30, 2012	\$ 180,285	\$ 60,124	35.35%	\$ 420,590	

As of July 1, 2015, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,513,168, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,513,168. The covered payroll (annual payroll of active employees covered by the plan) was \$10,595,742 during fiscal year 2016, and the ratio of the UAAL to the covered payroll was 14.28%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5.0% for years 2018 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2016 was 30 years.

NOTE 11 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2016 are as follows:

Current:	
Support services:	
Student	\$ 689
Instructional staff	9,563
Executive administration	379
School administration	54
Total encumbrances	<u>\$ 10,685</u>

NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

The governmental activities net position at June 30, 2016 consisted of the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 10,453,954
Restricted for food service	109,253
Unrestricted	(13,197,346)
Total net position	<u>\$ (2,634,139)</u>

NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2016 consist of the following:

	General Fund	Other Governmental Fund (Food Service)	Total Governmental Funds
Restricted:			
Food service	\$ -	\$ 109,253	\$ 109,253
Committed:			
Expendable trust	155,239	-	155,239
Voted appropriation - March 2016	100,000	-	100,000
Total committed fund balance	<u>255,239</u>	<u>-</u>	<u>255,239</u>
Assigned:			
Encumbrances	10,685	-	10,685
Unassigned	238,729	-	238,729
Total governmental fund balances	\$ 504,653	\$ 109,253	\$ 613,906

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 14 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2016, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member School Districts and cities.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2015 to June 30, 2016 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Litchfield School District billed and paid for the year ended June 30, 2016 was \$49,171 for workers' compensation and \$61,942 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 15 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through February 3, 2017, the date the June 30, 2016 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
LITCHFIELD SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2016

Fiscal Year End	Valuation Date	Actuarial		Unfunded		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
		Value of Assets (a)	Accrued Liability (AAL) (b)	AAL (UAAL) (b-a)	Funded Ratio (a/b)		
June 30, 2016	July 1, 2015	\$ -	\$ 1,513,168	\$ 1,513,168	0.00%	\$ 10,595,742	14.28%
June 30, 2015	July 1, 2014	\$ -	\$ 1,412,508	\$ 1,412,508	0.00%	\$ 10,287,128	13.73%
June 30, 2014	July 1, 2013	\$ -	\$ 1,355,366	\$ 1,355,366	0.00%	\$ 8,071,770	16.79%
June 30, 2013	July 1, 2012	\$ -	\$ 1,419,265	\$ 1,419,264	0.00%	\$ 7,836,670	18.11%
June 30, 2012	July 1, 2011	\$ -	\$ 1,383,635	\$ 1,383,635	0.00%	\$ 8,501,171	16.28%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT G
LITCHFIELD SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2016

Fiscal Year End	Valuation Date	District's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	District Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2016	June 30, 2015	0.30603928%	\$ 12,123,829	\$ 8,880,015	136.53%	65.47%
June 30, 2015	June 30, 2014	0.31388770%	\$ 11,782,044	\$ 8,661,687	136.02%	59.81%
June 30, 2014	June 30, 2013	0.32306781%	\$ 13,904,142	\$ 8,971,205	154.99%	66.32%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT H
LITCHFIELD SCHOOL DISTRICT
Schedule of School District Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2016

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	June 30, 2015	\$ 1,026,726	\$ 1,026,726	\$ -	\$ 8,880,015	11.56%
June 30, 2015	June 30, 2014	\$ 1,018,324	\$ 1,018,324	\$ -	\$ 8,661,687	11.76%
June 30, 2014	June 30, 2013	\$ 803,320	\$ 803,320	\$ -	\$ 8,971,205	8.95%

The notes to the required supplementary information is an integral part of this schedule.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2016, and the four preceding years.

The GASB standard on accounting for postretirement benefits other than pensions requires the following disclosures in the financial statements with regard to the retiree benefit liability:

A brief description of the retiree medical insurance plan:

- | | |
|-----------------------------------|--|
| <i>a. Eligibility</i> | Employees are eligible for retiree health coverage upon meeting NHRS eligibility requirements. |
| | <u>Group I:</u> |
| | Hired prior to July 1, 2011 - earlier of: |
| | a. Age 50 with 10 years of service (early retirement) |
| | b. Age 60 with no service requirement |
| | c. Rule of 70 with at least 20 years of service |
| | <u>Group II:</u> |
| | Hired on/after July 1, 2011 - earlier of: |
| | a. Age 60 with 30 years of service |
| | b. Age 65 with no service requirement |
| <i>b. Spouse benefit</i> | Retiree health coverage continues to surviving spouse upon death of the retiree provided that the spouse continues to pay the full cost of coverage. |
| <i>c. School district subsidy</i> | None |
| <i>d. Retiree cost sharing</i> | Retirees pay the full cost of coverage. |
| <i>e. Medical benefit</i> | Same benefit options are available to retirees as active employees. All health plans are fully-insured with SchoolCare and partially experience rated. |

The monthly premiums by plan effective on July 1, 2015 and July 1, 2016 are as shown below:

Plan	Eff. 7/1/2015		Eff. 7/1/2016	
	1 person	2 person	1 person	2 person
SchoolCare Green Open Access	\$ 708	\$ 1,416	\$ 772	\$ 1,543
SchoolCare Red Open Access	\$ 655	\$ 1,310	\$ 714	\$ 1,427

f. Post Medicare GASB liability

There is no post Medicare GASB liability since the retirees pay the full cost of coverage.

g. Dental benefit

There is no GASB liability for dental benefit as retirees pay the full cost of coverage.

LITCHFIELD SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Schedule of the School District's Proportionate Share of Net Pension Liability & Schedule of School District Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the School District's pension plan at June 30, 2016.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2015:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 years beginning July 1, 2015 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	3.80% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Other Information:

Notes	Contribution rates for Fiscal Year 2015 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE I
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	<u>\$ 11,499,194</u>	<u>\$ 11,499,194</u>	<u>\$ -</u>
Other local sources:			
Tuition	110,198	38,494	(71,704)
Transportation	10,000	9,783	(217)
Investment income	200	408	208
Rentals	-	900	900
Miscellaneous	18,000	70,343	52,343
Total from other local sources	<u>138,398</u>	<u>119,928</u>	<u>(18,470)</u>
State sources:			
Adequacy aid (grant)	5,680,132	5,680,133	1
Adequacy aid (tax)	1,869,042	1,869,042	-
School building aid	166,287	166,287	-
Catastrophic aid	76,000	82,707	6,707
Vocational aid	2,000	3,860	1,860
Other state aid	5,519	3,000	(2,519)
Total from state sources	<u>7,798,980</u>	<u>7,805,029</u>	<u>6,049</u>
Federal sources:			
Medicaid	144,000	104,045	(39,955)
Total revenues	<u>19,580,572</u>	<u>\$ 19,528,196</u>	<u>\$ (52,376)</u>
Fund balance used to reduce school district assessment	518,594		
Total revenues and use of fund balance	<u>\$ 20,099,166</u>		

SCHEDULE 2
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Expenditures, and Encumbrances (N)

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Encumbered from Prior Year					Encumbered to Subsequent Year	Variance Positive (Negative)
	Appropriations		Expenditures				
Current:							
Instruction:							
Regular programs	\$	-	\$ 7,922,160	\$ 7,864,674	\$ -	\$ 57,486	
Special programs		-	3,113,011	2,719,372	-	393,639	
Vocational programs		-	25,385	30,614	-	(5,229)	
Adult and community programs		-	7	-	-	7	
Non-public programs		-	68,175	8,839	-	59,336	
Other		-	494,702	492,917	-	1,785	
Total instruction		-	11,623,440	11,116,416	-	507,024	
Support services:							
Student		445	1,589,425	1,659,285	689	(70,104)	
Instructional staff		3,502	814,054	841,648	9,563	(33,655)	
General administration		-	101,697	128,131	-	(26,434)	
Executive administration		276	503,410	448,763	379	54,544	
School administration		1,104	1,218,684	1,272,576	54	(52,842)	
Business		-	320,510	323,392	-	(2,882)	
Operation and maintenance of plant		29,840	2,199,570	1,997,651	-	231,759	
Student transportation		-	957,149	961,459	-	(4,310)	
Other		11,252	643,879	870,431	-	(215,300)	
Total support services		46,419	8,348,378	8,503,336	10,685	(119,224)	
Facilities acquisition and construction		-	127,348	124,043	-	3,305	
Total appropriations, expenditures, and encumbrances	\$	46,419	\$ 20,099,166	\$ 19,743,795	\$ 10,685	\$ 391,105	

SCHEDULE 3
LITCHFIELD SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

Unassigned fund balance, beginning	\$ 518,594
Changes:	
Fund balance used to reduce school district assessment	(518,594)
2015-2016 Budget summary:	
Revenue shortfall (Schedule 1)	\$ (52,376)
Unexpended balance of appropriations (Schedule 2)	391,105
2015-2016 Budget surplus	338,729
Increase in committed fund balance	(100,000)
Unassigned fund balance, ending	\$ 238,729

SCHEDULE 4
LITCHFIELD SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2016

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, ending</u>
Schools:				
Campbell High	\$ 122,194	\$ 391,747	\$ 390,613	\$ 123,328
Litchfield Middle	35,524	188,721	173,413	50,832
Griffin Memorial	15,568	21,915	20,238	17,245
Totals	\$ 173,286	\$ 602,383	\$ 584,264	\$ 191,405

New Hampshire State Library



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Office of the Superintendent of Schools

1 Highlander Court
Litchfield, NH 03052
578-3570

James L. O'Neill, Superintendent
Frank Markiewicz, Business Administrator
Julie Heon, Director Curriculum and Instruction
Hollie Messenger, Director Human Resources
Devin Bandurski, Director Special Services
Jason Pelletier, Director of Technology
Hilda Lawrence, Director Food Service

Griffin Memorial School

229 Charles Bancroft Highway
Litchfield, NH 03052
424-5931
Scott Thompson, Principal
Connie Faro, Assistant Principal

Litchfield Middle School

19 McElwain Drive
Litchfield, NH 03052
424-2133
Thomas Lecklider, Principal
Martha Thayer, Assistant Principal

Campbell High School

1 Highlander Court
Litchfield, NH 03052
546-0300
William Lonergan, Principal
Michael Perez, Assistant Principal